STATE of CALIFORNIA
COMMISSION ON STATE MANDATES

For CSM Use Only	
Filing Date:	Commission on State Mandates Filed Date November 18, 2025
IRC #:	25-4237-I-06

INCORRECT REDUCTION CLAIM FORM

Section 1

Proposed Incorrect Reduction Claim Title:
FY 2017-2020 Custody of Minors - Child Abduction & Recovery Program (Program 13)

Section 2

Local Government (Local Agency/School District) Name:
County of Ventura

Name and Title of Claimant's Authorized Official pursuant to CCR. tit. 2, § 1185.1(a)(1-5):
Jeff Burgh, Auditor-Controller

Street Address, City, State, and Zip:
800 S. Victoria Avenue, Ventura, California 93009

Telephone Number	Email Address
805 654-3151	Jeff.Burgh@venturacounty.gov

Section 3 – Claimant designates the following person to act as its sole representative in this incorrect reduction claim. All correspondence and communications regarding this claim shall be forwarded to this representative. Any change in representation must be authorized by the claimant in writing, and sent to the Commission on State Mandates. (CCR, tit.2, § 1185.1(a)(1-5).)

Name and Title of Claimant Representative:
Chuck Hughes, Special Assistant District Attorney

Organization:
Ventura County District Attorney's Office

Street Address, City, State, Zip:
800 S. Victoria Avenue, Suite 300, Ventura, California 93009

Telephone Number	Email Address
805 477-1635	Chuck.Hughes@venturacounty.gov

Section 4 – Identification of Statutes or Executive Orders

Please specify the subject statute or executive order that claimant alleges is not being fully reimbursed pursuant to the adopted parameters and guidelines.

Family Code Sections 3060 to 3064, 3130 to 3134.5, 3408, 3411, and 3421
Penal Code Sections 277, 278, and 278.5
Family Code Section 17506 (formerly Welfare and Institutions Code Section 11478.5)
Chapter 1399, Statutes of 1976
Chapter 162, Statutes of 1992
Chapter 988, Statutes of 1996
Chapter 759, Statutes of 2002

☑ Incorrect Reduction Claim is Timely Filed on [Insert Filing Date]: 11 / 18 / 2025

☑ Which is not later than three years following the date [Insert Receipt Date of Notice that Complies with Government Code section 17558.5(c)]: 11 / 28 / 2022 the claimant first received from the Office of State Controller a final state audit report, letter, or other written notice of adjustment to a reimbursement claim, which complies with Government Code section 17558.5(c) by specifying the claim components adjusted, the amounts adjusted, interest charges on claims adjusted to reduce the overall reimbursement to the claimant, and the reason for the adjustment. The filing shall be returned to the claimant for lack of jurisdiction if this requirement is not met.

(Gov. Code section 17558.5(c); Cal. Code Regs., tit.2, sections 1185.1(c) and 1187.5.)

Section 5 – Amount of Incorrect Reduction

Please specify the fiscal year and amount of reduction. More than one fiscal year may be claimed.

FY 2016-2017 $1,032,369
FY 2017-2018 $1,048,347
FY 2018-2019 $1,029,130
FY 2019-2020 $1,075,494

Total $4,185,340

Section 6 – Written Detailed Narrative

Under the heading "6. Written Detailed Narrative," please describe the alleged incorrect reduction(s). The narrative shall include a comprehensive description of the reduced or disallowed area(s) of cost(s). Pages 1 to 26.

☑ This incorrect reduction claim includes a description of the alleged incorrect reduction(s) and includes a comprehensive description of the reduced or disallowed area(s) of cost(s). (*Cal. Code Regs., tit. 2, § 1185.1(f)(2)*.)

Section 7 – Documentary Evidence and Declarations

If the narrative describing the alleged incorrect reduction(s) involves more than discussion of statutes or regulations or legal argument and utilizes assertions or representations of fact, such assertions or representations shall be supported by testimonial or documentary evidence and shall be submitted with the claim under the heading "7. Documentary Evidence and Declarations." All documentary evidence must be authenticated by declarations under penalty of perjury signed by persons who are authorized and competent to do so and be based on the declarant's personal knowledge or information or belief.
Pages 27 **to** 844**.**

☑ This incorrect reduction claim's narrative describing the alleged incorrect reduction(s) involves more than discussion of statutes or regulations or legal argument and utilizes assertions or representations of fact that are supported by testimonial or documentary evidence and are included with the incorrect reduction claim. (*Cal. Code Regs., tit. 2, § 1185.1(f)(3)*.)

☑ All documentary evidence must be authenticated by declarations under penalty of perjury signed by persons who are authorized and competent to do so and be based on the declarant's personal knowledge, information, or belief. *Assertions or representations of fact shall be supported by testimonial or documentary evidence. Hearsay evidence may be used for the purpose of supplementing or explaining other evidence but shall not be sufficient in itself to support a finding unless it would be admissible over objection in civil actions. (Cal. Code Regs., tit. 2, § 1187.5.)*

Section 8 – Claiming Instructions

Under the heading "8. Claiming Instructions," please include a copy of the Office of the State Controller's claiming instructions that were in effect during the fiscal year(s) of the reimbursement claim(s). Pages 845 **to** 917**.**

☑ The incorrect reduction claim includes a copy of the Office of the State Controller's claiming instructions that were in effect during the fiscal year(s) of the reimbursement claims. (*Cal. Code Regs., tit. 2, § 1185.1(f)(1)*.)

Section 9 – Final State Audit Report or Other Written Notice of Adjustment

Under the heading "9. Final State Audit Report or other Written Notice of Adjustment," please include a copy of the final state audit report, letter, or other written notice of adjustment from the Office of the State Controller that explains the reason(s) for the reduction or disallowance.
Pages 918 **to** 942**.**

☑ The incorrect reduction claim includes a copy of any final state audit report, letter, or other written notice of adjustment from the Office of State Controller that explains the claim components adjusted, amounts reduced, and the reasons for the reduction or disallowance. (*Cal. Code Regs., tit. 2, § 1185.1(f)(4)*.)

Section 10 – Reimbursement Claims

Under the heading "10. Reimbursement Claims," please include a copy of the subject reimbursement claims the claimant submitted to the Office of State Controller.
Pages 943 **to** 1014**.**

☑ The incorrect reduction claims includes a copy of the subject reimbursement claims the claimant submitted to the Office of State Controller. (*Cal. Code Regs., tit. 2, § 1185.1(f)(5)*.)

Section 11 – Notice of Intent to File a Consolidated Incorrect Reduction Claim
This claim is being filed with the intent of acting as lead-claimant to consolidate on behalf of other claimants. (*Cal. Code Regs., tit. 2, § 1185.3*.): Yes ☐ or No ☑

If yes is checked, the claimant certifies the following:

(1) The method, act, or practice that the claimant alleges led to the reduction has led to similar reductions of other parties' claims, and all of the claims involve common questions or law or fact.
(2) The common questions of law or fact among the claims predominate over any matter affecting only an individual claim.
(3) The consolidation of similar claims by individual claimants would result in consistent decision making by the Commission.
(4) The claimant filing the consolidated claim would fairly and adequately protect the interests of the other claimants: Yes ☐ or No ☐

Section 12 - Notice of Intent to Join a Consolidated Incorrect Reduction Claim

I intend to join a consolidated claim: Yes ☐ or No ☑

If yes is checked, please complete the following:

Title of Consolidated Incorrect Reduction Claim:

_____

Lead-Claimant Local Government (Local Agency/School District) Name:

_____

Name and Title of Lead-Claimant's Authorized Official pursuant to CCR. tit. 2, § 1185.1(a)(1-5):

_____

Street Address, City, State, and Zip:

_____

Telephone Number Email Address

_____ _____

The claimant certifies that (1) The method, act, or practice that the claimant alleges led to the reduction is similar to that for the reductions of lead-claimant's claim, and involves common questions or law or fact; (2) The common questions of law or fact predominate over any matter affecting only an individual claim; (3) The consolidation of these claims by would result in consistent decision making by the Commission; (4) The lead-claimant in the consolidated claim would fairly and adequately protect the interests of the claimants; and authorizes the lead-claimant in the above-named incorrect reduction claim to act as its sole representative in this consolidated incorrect reduction claim, which is filed pursuant to Government Code section 17558.7:

Yes ☐ or No ☐

Section 13 – INCORRECT REDUCTION CLAIM CERTIFICATION Pursuant to *Government Code section 17553*

☑ The incorrect reduction claim form is signed and dated at the end of the document, under penalty of perjury by the eligible claimant, with the declaration that the incorrect reduction claim is true and complete to the best of the declarant's personal knowledge, information, or belief.

Read, sign, and date this section. Incorrect reduction claims that are not signed by authorized claimant officials pursuant to California Code of Regulations, title 2, section 1185.1(a)(1-5) will be returned as incomplete. In addition, please note that this form also serves to designate a claimant representative for the matter (if desired) and for that reason may only be signed by an authorized local government official as defined in section 1185.1(a)(1-5) of the Commission's regulations, and not by the representative.

This incorrect reduction claim alleges an incorrect reduction of a reimbursement claim filed with the State Controller's Office pursuant to Government Code section 17561. This incorrect reduction claim is filed pursuant to Government Code section 17551, subdivision (d). I hereby declare, under penalty of perjury under the laws of the State of California, that the information in this incorrect reduction claim is true and complete to the best of my own personal knowledge, information, or belief. All representations of fact are supported by documentary or testimonial evidence and are submitted in accordance with the Commission's regulations. (Cal. Code Regs., tit. 2 sections 1185.1 and 1187.5.)

Jeff Burgh	Auditor-Controller
Name of Authorized Local Government Official pursuant to Cal. Code Regs., tit. 2 section 1185.1	**Print or Type Title**

Jeff Burgh
Jeff Burgh (Dec 4, 2025 15:10:45 PST)

Signature of Authorized Local Government Official
pursuant to Cal. Code Regs., tit. 2 section 1185.1

IRC Form

Final Audit Report 2025-12-04

Created:	2025-12-04
By:	CSM Sign (csmsign@csm.ca.gov)
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Signer jeff.burgh@venturacounty.gov entered name at signing as Jeff Burgh
2025-12-04 - 11:10:43 PM GMT

Document e-signed by Jeff Burgh (jeff.burgh@venturacounty.gov)
Signature Date: 2025-12-04 - 11:10:45 PM GMT - Time Source: server

Agreement completed.
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Section 6 – Written Detailed Narrative

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I. INTRODUCTION

Between July 1, 2016, and June 30, 2020, the Ventura County District Attorney's Office personnel reunited more than 150 children with their parents or guardians, devoting many thousands of hours to enforcing judges' custody and visitation orders. Ventura County submitted reimbursement claims totaling $4,284,397, but the State Controller's Office (Controller) disallowed nearly all of it, only allowing $99,057 in materials and supplies costs.

In doing so, the Controller applied incorrect legal standards and misinterpreted the Parameters & Guidelines (P&G) under the Custody of Minors-Child Abduction and Recovery Program (Program 13).

For the following reasons, the Controller's reduction is incorrect:

1. The audit of fiscal year 2016-2017 was not timely commenced under Government Code section 17558.5(a) and must be vacated;

2. Ventura County's reimbursement claims are properly supported by source documents and corroborating evidence as defined by the P&G;

3. The Controller incorrectly defined source documents to exclude the County's time records and payroll records;

4. The Controller improperly excluded "good cause" claims;

5. The misinterpretation of source documents and improper exclusion of "good cause" claims imposed unpublished regulations without lawful notice, changing the rules after the game had been played; and

6. The Controller acted arbitrarily, capriciously, and without evidentiary support in denying majority of claims for services provided to the State.

II. BACKGROUND

A. Recognition of the Mandated Program

In 1976, state law established the Custody of Minors-Child Abduction and Recovery program, requiring district attorney's offices to enforce judicial custody decrees and court orders in child custody proceedings, as well as to actively assist in the resolution of child custody issues. In September of 1979, the Board of Control found this law imposed a reimbursable state mandate on counties by requiring district attorney's offices to provide

such services. The Ventura County District Attorney's Office's Child Abduction and Recovery Unit (CARU) has performed these duties for decades. (*Custody of Minors: Child Abduction and Recovery,* Amendment to Parameters and Guidelines, 2009, 05-PGA-26 (CSM-4237), pp. 1-2)

The mandate requires district attorney offices to "actively assist in the resolution of child custody problems including visitation disputes, the enforcement of custody decrees and of any other order of the court in a child custody proceeding." (Parameters and Guidelines, p. 2)

Mandated activities include "all actions necessary to locate a child, the enforcement of child custody decrees, orders to appear, or any other court order defraying expenses related to the return of an illegally detained, abducted or concealed child, proceedings with civil court actions, and guaranteeing the appearance of offenders and minors in court actions." (Parameters and Guidelines, p. 2)

Parameters and Guidelines (P&G) for the program were adopted in 1981 and were amended periodically, including in 1984, 1987, 1989, 1990, 1993, and 2009. (Hughes decl. ¶ 10)

B. The 2009 Amendment of the Parameters & Guidelines

In 2009, the Controller requested amendments to the P&G, described by Commission staff as "boilerplate language" that "clarified what the source documentation claimants are required to retain," without changing the nature of the reimbursable activities or claim preparation and submission guidelines. (Hughes decl. ¶ 18; *Final Staff Analysis Proposed Amendment to Parameters and Guidelines*, 05-PGA-26 (CSM 4237); Parameters and Guidelines)

1. The 2009 Amendment Modified the "Reimbursable Costs" Language

The relevant boilerplate changes occurred in the "Reimbursable Costs" section, addressing source documentation, corroborating evidence, and actual costs.

The pre-2009 version of the P&G specified the records needed to support claims as follows:

> SUPPORTING DATA
> For auditing purposes, **all costs claimed must be traceable to source documents and/or worksheets that show evidence of and the validity of such**

costs. These documents must be kept on file by the agency submitting the claim for a period specified in Government Code section 17558.5.

(Hughes decl. ¶ 18, *Final Staff Analysis,* p. 16, emphasis added)

The 2009 amendments revised the "Reimbursable Costs" language as follows, with the most substantive changes emphasized:

> To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. **Actual costs must be traceable and supported by source documents that show the validity of such costs**, **when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.**
>
> **Evidence corroborating the source documents may include**, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon personal knowledge." Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, **corroborating documents cannot be substituted for source documents**.
>
> **The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below**. Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.
> (Parameters and Guidelines, pp. 7-8, 11, emphasis added.)

The net revision specifies that only actual costs may be claimed and must be:

1. Traceable (which existed pre-2009)
2. Supported by source documents that show (which existed pre-2009 – "source documents … that show evidence of")
    a. The validity of such costs (which existed pre-revision)
    b. When the costs were incurred (new in 2009) and
    c. The costs' relationship to the reimbursable activities identified in the "Reimbursable Activities" section (new in 2009).

"Source document" is defined simply as "a document created at or near the time the actual cost was incurred for the event or activity in question."

2. The Definition of "Reimbursable Activities" Did Not Change

The Controller's requested 2009 revision did not change the definition of "Reimbursable Activities." (Hughes decl. ¶ 18, *Final Staff Analysis, supra,* pp. 11-13)

That section provides:

> [A]ll direct and indirect costs of labor, materials and supplies, training and travel for the following activities are eligible for reimbursement:
>
> 1. Obtaining compliance with court orders relating to child custody or visitation proceedings and the enforcement of child custody or visitation orders, including:
>
> a. Contact with child(ren) and other involved persons.
> (1) Receipt of reports and requests for assistance.
> (2) Meditating with or advising involved individuals. Mediating services may be provided by other departments. If this is the case, indicate the department.
> (3) Locating missing or concealed offender and child(ren).
>
> b. Utilizing any appropriate civil or criminal court action to secure compliance.
> (1) Preparation and investigation of reports and request for assistance.
> (2) Seeking physical restraint of offenders and/or the child(ren) to assure compliance with court orders.
> (3) Process services and attendant court fees and costs.
> (4) Depositions.
>
> c. Physically recovering the child(ren).
> (1) Travel expenses, food, lodging, and transportation for the escort and child(ren).
> (2) Other personal necessities for the child. All such items purchased must be itemized.
>
> 2. Court actions and costs in cases involving child custody or visitation orders from another jurisdiction, which may include, but are not limited to, utilization of the Uniform Child Custody Jurisdiction Act (Family Code Sections 3400 through 3425) and actions relating to the Federal Parental Kidnapping Prevention Act (42 USC 1738A) and The Hague Convention of 25 October 1980 on the Civil Aspects of International Child Abduction (Senate Treaty Document 99-11, 99th Congress, 1st

Session).

a. Cost of providing foster care or other short-term care for any child pending return to the out-of-jurisdiction custodian. The reimbursable period of foster home care or other short-term care may not exceed three days unless special circumstances exist.

   Please explain the special circumstances. A maximum of ten days per child is allowable. Costs must be identified per child, per day. This cost must be reduced by the amount of state reimbursement for foster home care which is received by the county for the child(ren) so placed.

b. Cost of transporting the child(ren) to the out-of-jurisdiction custodian.
   (1) Travel expenses, food, lodging, and transportation for the escort and child(ren).
   (2) Other personal necessities for the child(ren). All such items purchased must be itemized. Cost recovered from any party, individual or agency, must be shown and used as an offset against costs reported in this section.
   (3) Securing appearance of offender and/or child(ren) when an arrest warrant has been issued or other order of the court to produce the offender or child(ren).
      (a) Cost of serving arrest warrant or order and detaining the individual in custody, if necessary, to assure appearance in accordance with the arrest warrant or order.
      (b) Cost of providing foster home care or other short-term care for any child requiring such because of the detention of the individual having custody. The number of days for the foster home care or short-term care shall not exceed the number of days of the detention period of the individual physical custody of the minor.

   (4) Return of an illegally obtained or concealed child(ren) to the legal custodian or agency.
      (a) Costs of food, lodging, transportation and other personal necessities for the child(ren) from the time he/she is located until he/she is delivered to the legal custodian or agency. All personal necessities purchased must be itemized.

(b) Cost of an escort for the child(ren), including costs of food, lodging, transportation and other expenses where such costs are a proper charge against the county. The type of escort utilized must be specified.

Any funds received as a result of costs assessed against a defendant or other party in a criminal or civil action for the return or care of the minor(s) (or defendant, if not part of a criminal extradition) must be shown and used as an offset against these costs.

(Parameters and Guidelines, pp. 3-6)

3. The 2009 Amendment Did Not Change the "Claim Preparation and Submission" Language

The Controller's 2009 revision did not modify the "Claim Preparation and Submission" language. (Hughes decl. ¶ 18, *Final Staff Analysis*, supra, pp. 6-8) That section provides, in relevant part:

> Claims for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section V of this document.
>
> A. Direct Costs
>
> Direct costs are defined as costs that can be traced to specific goods, services, units, programs, activities or functions.
>
> Claimed costs shall be supported by the following cost element information:
>
> 1. Salary and Employees' Benefits
>
> Identify the employee(s), show the classification of the employee(s)involved, describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study. Benefits are reimbursable; however, benefit rates must be itemized. If no itemization is submitted, 21 percent must be used for computation of claimed cost.
>
> 2. Contracted Services
>
> ***

3. Materials and Supplies

> Only expenditures which can be identified as a direct cost of the mandate such as, but not limited to, vehicles, office equipment, communication devices, memberships, subscriptions, publications, may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. …
> ***
> (Parameters and Guidelines, pp. 6-8)

4. The Controller Did Not Seek to Exclude "Good Cause" Claims in 2009

As discussed below, Penal Code section 278.7, enacted in 1996, provides a limited "good cause" claim as a defense to allegations a person violated a court's custody or visitation order. Since 1996, the Controller has reimbursed "good cause" cases as allowable costs, until this audit. (Hughes decl. ¶ 8, 9)

The Controller did not seek to exclude "good cause" claims in the 2009 P&G amendment. Despite subsequent statewide controversy on the subject arising from the Controller's 2022 and later audits, the Controller's latest 2025 request to amend the P&G again omits the issue. (Hughes decl. ¶ 10)

C. Ventura County's Child Abduction and Recovery Unit

For more than 30 years, the Ventura County District Attorney's Office has maintained a Child Abduction and Recovery Unit (CARU) to fulfill the mandated duties. During the FY17-20 audit period, the CARU included a veteran Deputy District Attorney, two veteran District Attorney Investigators, professional support staff, and additional personnel on an as-needed basis. (Hughes decl. ¶ 3)

The table below shows the children recovered, hours expended, actual costs claimed, and the reimbursement allowed after the audit. (Hughes decl. ¶ 4)

Fiscal Year	Children Recovered	Hours on CARU	Actual Costs Claimed	Controller Allowed
2016-2017	31	8,917	$1,054,752[1]	$22,383
2017-2018	39	8,923	$1,076,425	$28,078
2018-2019	37	7,676	$1,056,043	$26,913
2019-2020	49	7,507	$1,097,177	$21,683
Total	**156**	**33,023**	**$4,284,397**	**$99,057**

[1] The actual reimbursement claims for FY 17 and FY 18 were for $1,072,924 and $1,099,002, respectively, but per the Audit Report, the actual claims were subsequently adjusted to the reflected figures.

D. Timing of Ventura County's Fiscal Year 2017 Claim

Ventura County submitted its FY 17 claim for $1,072,924 on February 12, 2018. (Nakamura decl. ¶ 5). The California legislature appropriated $12,964,000 for the program for FY 17, and the State Treasurer paid the County's FY 17 full claim for the program on August 14, 2018. (Hughes decl. 17; Nakamura decl. ¶ 6)

E. Recent Audits of District Attorney's Offices Statewide

As shown in the table below, beginning in February 2022, the Controller audited 13 counties' programs. (Hughes, decl. ¶19)

District Attorney's Office	Audit Report Date	Claimed Amount	SCO Allowed	Percentage Allowed
Merced County	06/30/2025	$614,903	$10,622	1.73%
San Bernardino County	05/23/2025	$6,160,454	$130,660	2.12%
Orange County	12/06/2024	$3,074,047	$3,891	0.13%
Tehama County	11/14/2024	$291,475	$0	0%
San Luis Obispo County	08/22/2024	$1,175,665	$1,476	0.13%
Los Angeles County	05/02/2024	$10,292,232	$0	0%
Shasta County	08/23/2023	$1,204,994	$12,410	1.03%
San Diego County	07/14/2023	$3,433,637	$43,026	1.25%
Riverside County	06/30/2023	$3,762,254	$112,555	2.99%
San Joaquin County	05/02/2023	$2,061,920	$28,122	1.36%
Ventura County	11/28/2022	$4,284,397	$99,057	2.32%
Sacramento County	02/23/2022	$1,885,876	$1,420,782	75.34%

These audits resulted in near-complete disallowance, using similar justifications. The results are in stark contrast to historic 95-97% approval rates in 2004 and 2010 audits using identical "Reimbursable Activities" record-keeping. Significantly, the Controller did not require segregation of "good cause" claims, nor disallow them, in the earlier audits.

District Attorney's Office	Audit Report Date	Claimed Amount	SCO Allowed	Percentage Allowed
Ventura County	12/10/2004	$1,682,245	$1,601,726	95%
Ventura County	7/28/2010	$2,874,795	$2,798,568	97%

(Hughes decl. ¶ 9, 20)

F. The 2022 Audit of Ventura County's CARU

On June 23, 2021, the Controller commenced the audit, examining fiscal years 2017 through 2020, via an initiation letter authored by Ken Howell, Audit Manager for the Controller. The audit concluded on November 28, 2022, with a final Audit Report disallowing $4,185,340 of the $4,284,397 reimbursement claim. (Nakamura decl. ¶ 7, 8)

During the audit, the County provided the following records, among others:

- **Contemporaneous Time Records** -- CARU employee time records, prepared by the employees at least monthly and approved by their supervisor, which show the claimed time's relationship to the reimbursable activities. (Fouarge decl. ¶ 5, 6)

  Each time record shows:
  - The reimbursable activities performed in the following categories:

    A. CC: Enforcement of Decrees – Family Code Sections 3130 & 313
    B. CC: Court Activity – Family Code Sections 3130 & 3131
    C. Out-of-State Decrees – CC: Offender Detention –Family Code Section 3400 et seq, UCCJEA or
    D. PC: Return of Detained or Concealed Child CA Penal Code Sections 278 & 278.5 (**Criminal**)

  - The actual number of hours the employee devoted to each mandated function/reimbursable activity

  - The hours the employee devoted to the following other categories:
    - Non-Custody of Minors
    - Training / Other case / Range / Meetings
    - Vacation, Sick Leave, Holiday, Etc. Duty Desk

  - The date on which the reimbursable activities occurred and therefore when the cost was incurred.

- **Contemporaneous Payroll Records** – CARU employee payroll records, created at or near the time each bi-weekly pay period expired, showing the:

  - Employee's name and classification
  - Number of reimbursable hours worked by the employee
  - Dates on which the applicable pay period ended (when the cost was incurred)
  - Employee's productive hourly rate
  - Itemized benefits and corresponding benefit rates

- Actual costs of providing the reimbursable activities claimed (corresponding to the contemporaneous Time Records) and the salary and benefits paid to each employee for their time.

  (Fouarge decl. ¶ 5, 6)

Compilations of the contemporaneous records showing this information were also provided. (Fouarge decl. ¶ 5)

Contemporaneous time and payroll records were provided for all CARU employees except one attorney. That attorney worked exclusively in the CARU and, under prior P&Gs and audits, a sworn declaration that the attorney worked exclusively on CARU cases was accepted. We concede, however, this practice no longer meets the criteria under the 2009 P&G. As such, as discussed in a later section, we are not seeking reinstatement for the dedicated work that attorney actually performed.

- **Indirect Cost Calculations** – These were attached to the reimbursement claims themselves. (Nakamura decl. ¶ 4)

- **Corroborating Evidence –** In addition to the time and payroll records, the County provided corroborating evidence, such as:
  - Case file lists and records, and court records, showing reimbursable matters handled during the audit;
  - Historical emails and communications regarding cases handled, children recovered, the number of criminal cases handled, etc.;
  - Employee declarations;
  - Annual statistics regarding the CARU workload and results;
  - Employee contemporaneous calendar entries showing court appearances and other reimbursable activities; and
  - Case file samples requested by the Controller.
    (Fouarge decl. ¶ 6)

In Finding 1, the Controller disallowed $3,981,064 in salaries, benefits, and related indirect costs, stating, “the county did not provide contemporaneous source documentation to support the mandated functions performed or the actual number of hours devoted to each function.” (Audit Report, p. 7)

In Finding 2, the Controller disallowed $204,276 in materials and supplies costs. We do not agree with the Controller’s position as to fiscal years 2018 through 2020 and believe the costs as to fiscal year 2017 must be reinstated as the audit was untimely commenced. (Audit Report, p. 10.)

III. THE CONTROLLER WAS TOO LATE TO AUDIT THE FY 17 CLAIM AND MISAPPLIED THE PARAMETERS AND GUIDELINES, INCORRECTLY DISALLOWING ALLOWABLE CLAIMS.

A. The Fiscal Year 2016-2017 Audit Started Too Late and Must be Vacated Government Code section 17558.5 limits the Controller's ability to conduct audits as follows:

> (a) A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. (Gov't Code section 17558.5)

Thus, the Controller generally may commence an audit no later than three years after the claim is filed. The statute permits only a narrow exception to this three-year limitation if (1) no funds are appropriated or (2) no payment is made to a claimant for the program for the fiscal year for which the claim is filed.

Ventura County submitted its FY 17 claim on February 12, 2018. (Nakamura decl. ¶ 5) The Controller commenced the FY 17 audit on June 23, 2021, more than three years after claim submission. (Nakamura decl. ¶ 7) Unless the statutory exception applies, the audit was untimely as to FY 17 and must be overturned.

In this case, the exception does not apply. (1) Funds were appropriated for the program for FY 17 and (2) the State Treasurer paid the County's claim for the program for FY 17 on August 14, 2018. (Hughes decl. ¶ 17; Nakamura decl. ¶ 6)

Thus, the Controller's FY 17 audit was untimely, and the reduction for that year must be reinstated.

1. The Controller Misinterprets Section 17558.5

The Controller contends their three years always starts on payment of the claim. This interpretation, however, conflicts with section 17558.5's plain language, renders the very first sentence of the statute meaningless, and would lead to an absurd result.

Courts are to give a statute's words their plain, common sense meaning, and interpret them in the context of the statute as a whole to harmonize its provisions and avoid absurd results. *People v. Dorsey* (1999) 75 Cal.App.4th 729, 733, 89 Cal.Rptr.2d 498. If the

language is clear and unambiguous, the plain meaning governs. *Id., citing, Delaney v. Superior Court* (1990) 50 Cal.3d 785, 798, 268 Cal.Rptr. 753.

In addition, every word, phrase, and provision in a statute is presumed to be intended to have meaning and serve a purpose. *Mel v. Franchise Tax Board* (1981) 119 Cal.App.3d 898, 909, 174 Cal.Rptr. 269. Courts are to avoid interpretations that render any part of a statute surplusage or meaningless as well as those that defy common sense or lead to absurdity. *California Mfrs. Assn. v. Public Utilities Commission* (1979) 24 Cal.3d 836, 844, 157 Cal.Rptr. 676.

Here, the statutory language is clear and unambiguous. The Controller must commence the audit within three years of the claim's submission. If there has been no appropriation or payment made during those three years, a new three-year period instead begins from the first payment.

The Controller's interpretation would render meaningless the statute's very first sentence and would lead to an absurd result. The default audit period would only apply if the State appropriated funds in advance and somehow paid the claim by the end of the same day it was submitted. California government doesn't work that way, so the exception would always apply – an absurdity. If the legislature intended to authorize the Controller to start all audits within three years from the first claim payment, it would not have included the first sentence.

For these reasons, the Controller's audit as to FY 17 was untimely commenced and must be vacated. The full program claim amount for FY 17, $1,072,924, must be reinstated to Ventura County.

B. The Audit Disallowed the Claims Based on a Mistaken Definition of Source Documents

The Controller disallowed salaries, benefits, and related indirect costs, claiming no contemporaneous source documentation was provided, despite the County submitting time and payroll records that meet the P&Gs explicit definition of source documentation.

In Finding 1, the Controller stated:

> The costs are unallowable because the county did not provide contemporaneous source documentation to support the mandated functions performed or the actual number of hours devoted to each function. (Audit Finding 1, p. 7)

This finding is contradicted by the P&G text and examination of the CARU records.

1. The County Submitted Source Documents as Defined in the P&G

The County submitted employee-prepared time records and payroll records regarding the actual costs claimed. These records were created at or near the time the costs were incurred, so they are source documents under the P&G definition:

> A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts. (Parameters and Guidelines, p. 3)

a) The CARU Time Records Qualify as Source Documents

As the Controller stated, "the County provided monthly time studies[2] that included hours charged to the following activity titles:

> A. CC: Enforcement of Decrees – Family Code Sections 3130 & 313
> B. CC: Court Activity – Family Code Sections 3130 & 3131
> C. Out-of-State Decrees – CC: Offender Detention –Family Code Section 3400 et seq, UCCJEA or
> D. PC: Return of Detained or Concealed Child CA Penal Code Sections 278 & 278.5 (Criminal)
>
> (Audit Report, p. 7)

Each employee's time records specified the number of hours spent on reimbursable activities, as defined in the P&G, and the dates on which those activities were performed[3]. The records were created during each month of reimbursable activity.

The time records are therefore source documents because they were "created at or near the same time the actual cost was incurred for the event or activity in question." The P&G definition of source document requires nothing more, so the Controller erroneously concluded the time records are not source documents.

b) The CARU Payroll Records Also Qualify as Source Documents

The County also provided payroll records, created at the time of each two-week pay period, showing the hours actually worked and the value of the salary and benefits actually paid. (Fouarge decl. 6)

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[2] The Controller's Mandated Cost Manual specifies that monthly time records are acceptable. (Mandated Cost Manual for Local Agencies, revised October 2024)

[3] As discussed more fully below, we are not seeking reinstatement of time worked by an attorney did not prepare time records specifying the activities performed.

The payroll records also meet the P&G definition of source documents.

2. The CARU Source Documents Support the Actual Costs

Because the County provided contemporaneous source documents, the remaining question is whether the source documents support the actual costs by showing "the validity of such costs, when they were incurred, and their relationship to the reimbursable activities." Only the second two are new requirements. On their face the source documents show when the costs were incurred.

a) The CARU Time Records Show the Actual Costs' Validity, Timing, and Relationship to the Reimbursable Activities' as Required by the P&G

The time records show the actual time spent on reimbursable activities defined in the P&G and the dates on which the time was spent. The P&G definition of reimbursable activities hasn't changed in more than 30 years. The CARU time records haven't changed in more than 20 years. (Hughes decl. ¶ 5, 7)

In addition to Activities A through D, the time records also contain separate places to record time spent on other categories of activities, including Non-custody of Minors; Training; Other Cases; Range; Meetings; Vacation; Sick Leave; Holiday; and Duty Desk.

Activities A through D have been upheld as reimbursable activities in two previous Controller audits, 2004 and 2010. (Hughes decl. ¶ 9) There is a good reason for that. They correspond to reimbursable activities in the P&G.

The time records' activity descriptions alone show their relationship to reimbursable activities in the P&G, which read, in relevant part:

> 1. Obtaining compliance with court orders relating to child custody or visitation proceedings and the enforcement of child custody or visitation orders, including
>
> ***
>
> b. Utilizing any appropriate civil or criminal court action to secure compliance.
>
> ***
>
> 2. Court actions and costs in cases involving child custody or visitation orders from another jurisdiction, which may include, but are not limited to, utilization of the Uniform Child Custody Jurisdiction Act …
> (Parameters and Guidelines, pp. 3-4)

The time record activities also correspond to the activities listed on the Controller's own Mandated Cost Manual Claim Form 1, "Reimbursable Activities" section. (Nakamura decl. ¶ 3, 4)

The chart below shows the relationship of the CARU time record activities to the reimbursable activities within the P&G and the Controller's own Mandated Cost Manual Claim Form 1. (Hughes decl. ¶ 6)

CARU Time Record	**Parameters & Guidelines**	**Mandated Cost Manual Claim Form 1**
A. CC: Enforcement of Decrees - Family Code Sections 3130 & 3131	1. Obtaining compliance with court orders relating to child custody or visitation proceedings and the enforcement of child custody or visitation orders, including:	1. Compliance with Court Orders
B. CC: Court Activity - Family Code Sections 3130 & 3131	1b. Utilizing any appropriate civil or criminal court action to secure compliance	3. Secure Appearance of Offender* (*Note: Appearance can only refer to appearance at court hearings)
C. Out-of-State Decrees - CC: Offender Detention - Family Code Section 3400 et seq. UCCJEA	2. Court actions and costs in cases involving child custody or visitation orders from another jurisdiction, which may include, but are not limited to, utilization of the Uniform Child Custody Jurisdiction Act	2. Court Costs for Out-of-Jurisdiction Cases
D. PC: Return of Detained or Concealed Child - CA Penal Code Sections 278 & 278.5 **(Criminal)**	1b. Utilizing any appropriate civil or criminal court action to secure compliance	4. Return of Children to Custodian

Thus, the time records distinguish between reimbursable and non-reimbursable activities. Criminal cases are segregated in category D. The records are made at or near the events

in question and support the actual costs by showing the validity of the costs, when they were incurred and their relationship to the reimbursable activities.

b) The CARU Source Documents Show the Salary and Benefits' Validity, Timing, and Relationship to the Reimbursable Activities

The information needed for salary and benefits claims is described in the "Claim Preparation and Submission" section. There, the P&G specify that supporting information for claimed salary and benefits costs must:

> Identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed, and specify the actual number of hours devoted to each function, the productive hourly rate and the related benefits.
>
> (Parameters and Guidelines, p. 6)

Each of the CARU claims and the time and payroll records submitted at the audit provide this information.

The time records and payroll records are source documents that together show the employee's time costs were actually incurred and were actually paid for the time spent on activities specifically defined as reimbursable under the P&G. The activities in the time records also correspond to the categories of activities in the Controller's Mandated Cost Manual Claim Forms. As such, the contemporaneous source documents show the costs' validity, timing, and relationship to the reimbursable activities.

c) The Controller Previously Accepted These Same CARU Activity Categories and Payroll Records to Trace and Show the Validity of the Claims.

Even before 2009, reimbursable costs were required to be traceable, as well as supported by source documents showing the validity of such costs. (Section B(1) above, p. 2) These two requirements are not new. The Controller twice upheld the same CARU source documents as sufficient to meet both requirements in the 2004 and 2010 CARU audits. (Hughes decl. ¶ 9) Absent some change in the P&G and an opportunity to be heard, these same records must continue to qualify as traceable and to show the validity of the claims. To substantially reinterpret pre-existing requirements is improper.

3. <u>The Controller Erred as a Matter of Law When it Did Not Consider the Corroborating Evidence.</u>

In addition to source documentation, the County provided corroborating evidence and offered to provide additional corroborating evidence to confirm the claimed time was actually spent on reimbursable activities. (Fouarge decl. ¶ 6, 7) The County provided the

Controller with a list of its cases handled during the audit period, declarations regarding case handling and the nature of time spent on cases, contemporaneous email communications clarifying time spent on criminal cases, and case files of representative cases so the Controller's Office could review the activities performed. The County also provided the Controller with statistical compilations showing the numbers of cases handled by CARU personnel to corroborate that the reimbursable work identified in the time studies was actually performed. (Fouarge decl. ¶ 5, 6)

The corroborating evidence supplemented the source documents to further trace the claimed costs and to show the validity of the reimbursable work and case outcomes. Thus, the actual costs were supported by source documents and by corroborating evidence.

However, the Controller refused to consider the corroborating evidence, erroneously insisting source documents had not been provided:

> Email correspondence, written legal instruments and other written products, court dockets, attestations, and case file documents are not considered source documents. **The parameters and guidelines do not allow the county to "supplement the record" when source documents are not provided.** (Emphasis added.) (Audit, p. 10)

The Controller also commented:

> **Per the program's parameters and guidelines, signed declarations of estimated time spent on case activities are considered corroborating documents, and are not a substitute for source documents.** Only actual costs traceable to source documents may be claimed for this program. (Emphasis added.) (Audit, p. 7)

While corroborating evidence cannot be substituted for source documents, the P&Gs expressly allow it to supplement source documents. (Parameters and Guidelines, p. 3) The Controller was mistaken as a matter of law when it concluded that the CARU time records and payroll records are not source documents, which led directly to their mistaken refusal to consider the corroborating evidence.

4. The Controller Misstated the Rule Regarding Actual Costs and Source Documents, Thereby Disregarding the Corroborating Evidence

Compounding the Controller's error in defining source documents is its misstatement of the rule concerning source documents and actual costs. In Finding 1, the Controller incorrectly asserted:

> Per the program's parameters and guidelines, signed declarations of estimated time spent on case activities are considered corroborating documents, and are not

> a substitute for source documents. **Only actual costs traceable <u>to</u> source documents may be claimed for this program**."
> (Audit Report, p. 7, emphasis added)

This is a small, but significant misstatement of the P&G. The P&G's exact language requires actual costs be "traceable **and** supported by source documents". That actual costs must be traceable is a general requirement.

The P&G used to say all costs claimed must be "traceable **to** source documents…." (Hughes decl. ¶ 18; Final Staff Analysis, p. 16, emphasis added) However, in 2009, the Controller asked to change that language to say that costs must be "traceable **and** supported by source documents..." (emphasis added) (Hughes decl. 18, Final Staff Analysis, p. 11, emphasis added)

Under the Controller's additional misinterpretation of the P&G, it incorrectly refused to consider corroborating evidence. Once source documents are provided, corroborating evidence may be used to trace the actual costs, as well as to further establish the costs' validity, timing, and relationship to reimbursable activities.

C. <u>The Controller Incorrectly Disallowed the Claim Based on a New Exclusion of "Good Cause" Claims</u>

The Controller also concluded the claims were entirely invalid because the County did not separately identify time spent on so-called "good cause" claims under Penal Code section 278.7, which has been in effect for nearly 30 years.

The Controller said:

> In addition, the county did not separately identify its time spent for on activities related to cases under PC section 278.7 (commonly referred to as "good cause" cases). Time spent on good-cause cases is unallowable because the parameters and guidelines do not identify "good cause" cases as reimbursable costs.
>
> The parameters and guidelines incorporate requirements of PC sections 278 and 278.5, as amended by Chapter 988, Statutes of 1996. This law, known as the Parental Kidnapping Prevention Act, also added PC section 278.7. However, PC section 278.7 was not incorporated into the parameters and guidelines; therefore, any costs claimed under this section are not reimbursable.
>
> (Audit Report, p. 8)

This, however, is a new interpretation of a statute enacted in 1996. It is contrary to past practice, prior audits, and the actual function of section 278.7. The Controller's position is legally incorrect and is unenforceable as an underground regulation.

1. A "Good Cause" Report Involves Activities Squarely Within the Definition of Reimbursable Activities

The Controller's new rule fundamentally misconstrues the function of section 278.7 in the mandate. Section 278.7 is not a separate category of cases that fall outside the statutory mandate. Rather, "good cause" is merely a potential defense to actual violations of judicial decrees. It can be raised before or during a CARU investigation. (Hughes decl. ¶ 11)

When a petition to determine custody has been filed in court and the child's appearance is not assured, the district attorney is mandated "to take all actions necessary to locate the party and the child and to procure compliance with the order to appear with the child for purposes of adjudication of custody." (Hughes decl. ¶ 12; Family Code section 3130)

If a child is taken or detained in violation of a court order, the district attorney is mandated to "take all actions necessary to locate and return the child and the person who violated the order and to assist in the enforcement of the custody or visitation order …." These mandates exist regardless of whether a party asserts a "good cause" claim under section 278.7. (Hughes decl. ¶ 13; Family Code section 3131)

Section 278.7 provides a potential defense to criminal prosecution under section 278.5 when the parent in apparent violation of the court's decree had a legally valid reason to violate the decree, based on a risk of harm to the child. (Hughes decl. ¶ 14)

"Good cause" claims arise in two primary ways. First, when the CARU is investigating a reported court order violation, the parent in violation may assert "good cause" as a defense, whether the claim is meritorious or not. Alternatively, before CARU learns of a court order's violation, the violating parent may notify the CARU of their "good cause" claim. In either scenario, an abducting person claiming good cause is advised they are required to disclose the location of that person and the child and to bring the problem before the court. The district attorney's office remains legally mandated to fulfill its obligations to the child, parents, and court. (Hughes decl. ¶ 15)

The P&G cover both of these scenarios. Reimbursable Activities expressly include:

- Obtaining compliance with court orders,
- Receipt of reports and requests for assistance,
- Assist[ing] in the resolution of child custody and visitation problems,
- Mediating with or advising involved individuals,
- Locating missing or concealed offender and child(ren), and
- Preparation and investigation of reports and requests for assistance. (Parameters and Guidelines, p. 4)

Receiving, investigating, and evaluating asserted section 278.7 claims is part and parcel of fulfilling the program's mandated obligations. Merely raising a section 278.7 defense,

like raising other potential defenses, does not release the CARU team from the mandate. (Hughes decl. ¶ 16)

The Controller's assertion that because section 278.7 is not mentioned in the P&G it is excluded from the claim doesn't withstand scrutiny. It is inextricably intertwined with the mandated activities and has always been upheld as reimbursable in prior audits. Also, other defenses are not mentioned in the P&G and the Controller has not sought to exclude them.

Because the Controller misconstrues the function of section 278.7, there is no basis for the new rule, and its imposition is incorrect, arbitrary, capricious, and unsupported by evidence.

D. The Controller's New Rule Excluding Good Cause Claims is an Unenforceable Underground Regulation

The Controller is legally prohibited from imposing its new rule, which is contrary to years of reimbursement and audit practice, because the new rule changes the rules after the game has been played and did not comply with the Administrative Procedure Act. Section 278.7 has existed since 1996. Good cause claims under section 278.7 have not been identified separately in CARU reimbursement claims nor excluded by the Controller in prior audits. (Hughes decl. ¶ 7, 9) The Controller's attempt to disallow allowable claims by resorting to an unpublished new rule is therefore impermissible as an underground regulation.

Under Government Code section 11340 et seq, the Administrative Procedure Act (APA) a regulation:

> [M]ay not be adopted, amended, or repealed except in conformity with 'basic minimum procedural requirements' that are exacting. The agency must give the public notice of its proposed regulatory action; issue a complete text of the proposed regulation with a statement of the reasons for it; give interested parties an opportunity to comment on the proposed regulation; respond in writing to public comments; and forward a file of all materials on which the agency relied in the regulatory process to the Office of Administrative Law, which reviews the regulation for consistency with the law, clarity, and necessity. Any regulation or order of repeal that substantially fails to comply with these requirements may be judicially declared invalid.
>
> *Morning Star Co. v. State Bd. of Equalization* (2006) 38 Cal.4th 324,333 (citations omitted).

These rules exist to promote the APA's goals of bureaucratic responsiveness and public engagement in agency rulemaking.

> One purpose of the APA is to ensure that those persons or entities whom a regulation will affect have a voice in its creation [citation], as well as notice of the law's requirements so that they can conform their conduct accordingly [citation]. The Legislature wisely perceived that the party subject to regulation is often in the best position, and has the greatest incentive, to inform the agency about possible unintended consequences of a proposed regulation. Moreover, public participation in the regulatory process directs the attention of agency policymakers to the public they serve, thus providing some security against bureaucratic tyranny. [Citation.]"
>
> *Ibid, quoting Tidewater Marine Western, Inc. v. Bradshaw* (1996) 14 Cal.4th 557, 568-569.

Preventing administrative agencies from using underground regulations was one of the reasons the APA was adopted. *California Advocates for Nursing Home Reform v. Bonta* (2003)106 Cal.App.4th 498, 506.

To constitute an underground regulation, the rule or legal interpretation at issue must meet two conditions:

> First, the agency must intend its rule to apply generally, rather than in a specific case. The rule need not, however, apply universally; a rule applies generally so long as it declares how a certain class of cases will be decided. [Citation.] Second, the rule must 'implement, interpret, or make specific the law enforced or administered by [the agency], or ... govern [the agency's] procedure.' [Citation.] (Tidewater, supra, 14 Cal.4th at p. 571, 59 Cal.Rptr.2d 186, 927 P.2d 296.)
>
> *Id. at* 333-334.

1. <u>Exclusion of Good Cause Claims Meets the Definition of an Underground Regulation</u>

The Controller's new rule falls squarely within both requirements for an underground regulation. First, the Controller has applied the new rule generally in district attorney's office audits beginning in 2022. (Hughes decl. ¶ 20, 21) Second, the Controller's new rule re-interprets the laws and regulations governing the program and sets a new standard for claims practice.

For decades, the CARU has submitted claims without identifying good cause cases. The Controller has not excluded "good cause" claims, even during the 2004 and 2010 audits. (Hughes decl. ¶ 7, 9) Having accepted these claims for years, the Controller cannot change the rules without proper notice and an opportunity for comment.

Significantly, the Controller amended the P&G in 2009, fourteen years after section 278.7 was enacted, and never raised the issue. The Controller is again seeking to amend the P&G in 2025, again without raising the issue.

The Controller's actions are the very paradigm of the unlawful "underground regulation" and the disallowances on that basis must be reinstated.

In addition, as the Commission on State Mandates has noted, "Due process requires reasonable notice of any substantive change affecting the substantive rights and liabilities of the parties." *In re Incorrect Reduction Claim*, Los Angeles Regional Water Quality Control Board Order No. 01-82, Case No. 20-0304-I-07 (July 22, 2022), at page 27. Thus, the Controller's underground regulation violates due process concepts as well.

E. The Controller's New Rule Requiring Source Documents to Identify Subcategories of Reimbursable Activities is also an Unlawful Underground Regulation

Another underground regulation is the Controller's unwritten requirement that the source documents be more specific than the P&G's primary reimbursable activity categories.

The Controller's unwritten new rule meets the two criteria of an illegal underground regulation. First, it applies generally to numerous district attorneys' offices claiming under the program. Second, the Controller used the secret requirement to implement and re-interpret the P&G in disallowing previously allowable claims.

The Controller has pointed to the 2009 amendment to the P&G as support for its ruling. However, the amendment provided no notice the Controller would impose a substantive rule change to the "Reimbursable Activities" and "Claim Preparation and Submission" sections, which were both unchanged by the amendment. Neither did the Controller's claiming instructions nor their claim form disclose the new requirement.

The Controller's own Mandated Cost Manual does not suggest source documents must show subcategories of reimbursable activities. As to reporting actual time, the Controller's manual states:

> Each program's Ps & Gs define reimbursable activities for each mandated cost program. When employees work on multiple activities, a distribution of their salaries or wages must be supported by personnel activity reports or equivalent documentation that must:
>
> (1) Reflect an after-the-fact (contemporaneous) distribution of the actual activity of each employee.
> (2) Account for the total activity for which each employee is compensated.
> (3) Be prepared at least monthly and must coincide with one or more pay periods.
> (4) Be signed by the employee.
>
> (Mandated Cost Manual for Local Agencies, 10/24, p.15.)

The Controller's failure to comply with the Administrative Procedure Act, providing notice of the new rule and an opportunity to be heard, renders the Controller's new requirement an underground regulation and a violation of due process, rendering the disallowance improper.

F. The Conceded Amounts as to One Attorney's Time Records

One attorney did not use the time records other personnel used. We concede her time records did not specify the reimbursable activities she undertook, although she worked exclusively within the CARU. As such, we do not contest the Controller's finding about her costs for fiscal years 2018 through 2020. Because the fiscal year 2017 audit was untimely and void, we do not concede that year's time. The attorney's claimed time was as follows:

Fiscal Year	Attorney Salary & Benefits Conceded	Attorney Indirect Conceded	Attorney Total Conceded	Total Employee Costs Claimed (S&B + Indirect)	Allowable (Total Claimed Less Attorney Total Conceded)
2017	$222,953	$60,197	$283,150	$987,448	$704,298
2018	$210,894	$59,051	$269,945	$997,430	$727,485
2019	$232,823	$67,519	$300,342	$977,758	$677,416
2020	$234,523	$77,393	$311,916	$1,018,428	$706,512
Total	$901,193	$264,160	$1,165,353	$3,981,064	$2,815,711
Total Without 2017 Reduction	**$678,240**	**$203,963**	**$882,203**	**$3,981,064**	**$3,143,783**

(Hughes decl. ¶ 22)

G. The Controller's Other Disallowances Were Arbitrary, Capricious, and Completely Lacking in Evidentiary Support

Although the Controller properly disallowed the CARU claims as to one attorney's time, it is undisputed mandated services were provided both by that employee and by others. In that context, the Controller's decision to disallow the entirety of four years of salary and benefits claims and indirect costs for multiple other employees was arbitrary, capricious, and completely lacking in evidentiary support, and therefore exceeded the Controller's discretion.

Here, the Controller's disallowance of all other claims based on its misinterpretation of source documents and its imposition of new, unwritten rules regarding "good cause" claims and the specificity of reimbursable activity categories is arbitrary, capricious, and lacking in evidentiary support. The Controller thus ignored tens of thousands of hours of work performed under the mandate and the laudable results obtained for children and parents.

The Controller's approach to the audit may be evidenced by commentary made by one of the auditors during the Ventura County CARU audit. That auditor commented to the effect that no one was forcing our county to seek reimbursement for these activities and that we could just stop making SB 90 claims, as many other district attorney's offices had. In context, it was understood to mean he believed it would be better if Ventura County did not assert its right to State reimbursement. (Fouarge decl. ¶ 8) The auditor made similar comments to staff in another Southern California county during their audit, which contained similar findings. (Hughes decl. ¶ 21) Such comments may suggest a lack of neutrality.

IV. CONCLUSION

For decades, the CARU has provided the invaluable service of reuniting children with their lawful, custodial parents and enforcing judicial decrees or orders regarding custody and visitation. It is a service that has been provided for decades and, in the audit period alone, returned 156 children to their custodial parents. For these services, state law provides that the actual costs must be reimbursed.

We are happy to comply with whatever reimbursement rules are enacted, but fundamental fairness and state law limits auditors to the rules found in the P&G, Mandated Claims Manual, and Claiming Instructions.

For the reasons discussed, this Incorrect Reduction Claim should be granted and the Commission should find as follows:

1. The FY 17 audit was untimely and the adjustment of $1,032,369 is reinstated to the County; Alternatively, $704,298 in salary, benefits, and indirect costs is reinstated to the County;
2. For FY 18, $727,485 in salary, benefits, and indirect costs is reinstated;
3. For FY 19, $677,416 in salary, benefits, and indirect costs is reinstated; and
4. For FY 20, $706,512 in salary, benefits, and indirect costs is reinstated;

In total, $3,143,783 should be reinstated to the County.

7. Documentary Evidence and Declarations

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DECLARATION OF WILLIAM CHARLES HUGHES

I, William Charles Hughes, declare as follows:

1. I am employed by the Ventura County District Attorney's Office as a Special Assistant District Attorney. I oversee the Fiscal, Administrative, and Legislative Services Division, which includes our Fiscal Unit, Grants Unit, and Human Resources Unit, among others. I previously held the position of Chief Deputy District Attorney, with oversight of our Special Prosecutions Division, which includes the Child Abduction and Recovery Unit (CARU), among others. I have personal knowledge of the matters set forth herein and, if called to testify, could and would testify competently thereto.

2. My current duties include oversight of the records maintained by the Ventura County District Attorney's Office pertaining to grants, SB 90 mandated reimbursement programs, human resources, billing, and payroll, among others. I am familiar with how these records are prepared and the systems used to maintain and access the records. Ventura County employees have a regular business duty to create and maintain these records accurately, at or near the time of the events, conditions, or acts referenced in the records.

3. The Ventura County District Attorney's Office has maintained a Child Abduction and Recovery Unit (CARU) for more than 30 years to fulfill the mandated duties under the Custody of Minors—Child Abduction and Recovery Program (Program 13). During the FY17-20 audit period, the CARU consisted of between 5 and 11 personnel, including a veteran Deputy District Attorney, two veteran District Attorney Investigators, professional support staff, and additional personnel on an as-needed basis. Their collective efforts returned 156 children to their custodial parents during the audit period.

4. Based on my review of Ventura County District Attorney records, the table below shows the children recovered by CARU personnel, the hours expended on CARU reimbursable activities, the actual costs claimed for services rendered during the audit period, and the reimbursement allowed after the audit.

Fiscal Year	Children Recovered	Hours on CARU	Actual Costs Claimed	Controller Allowed
2016-2017	31	8,917	$1,054,752*	$22,383
2017-2018	39	8,923	$1,076,425*	$28,078
2018-2019	37	7,676	$1,056,043	$26,913
2019-2020	49	7,507	$1,097,177	$21,683
Total	**156**	**33,023**	**$4,284,397**	**$99,057**

*The actual reimbursement claims were for $1,072,924 and $1,099,002, respectively, but per the Audit Report, the actual claims were subsequently adjusted to the reflected figures.

5. Attached as Exhibit 1 is an example of the time record that CARU personnel completed in keeping track of their activities and time during the audit period. The time record contains the employee's name and job classification, the dates on which events occurred, and the reimbursable activities performed. The CARU employees prepared these forms at or near the time the costs were incurred, signed them, and submitted them at least monthly to their supervisors for signature and submission to the Grants Unit for processing and reimbursement. Each employee certifies that the time record reflects a true and accurate report of his or her time and that the activities were performed as shown. The employee's supervisor also certifies the time record is true and correct, to the best of the supervisor's knowledge and belief.

6. The chart on the following page shows the relationship of the CARU time record activities to the reimbursable activities within the P&G and the Controller's own Mandated Cost Manual Claim Form 1.

[Continued on next page]

CARU Time Record	Parameters & Guidelines	Mandated Cost Manual Claim Form 1
A. CC: Enforcement of Decrees - Family Code Sections 3130 & 3131	1. Obtaining compliance with court orders relating to child custody or visitation proceedings and the enforcement of child custody or visitation orders, including:	1. Compliance with Court Orders
B. CC: Court Activity - Family Code Sections 3130 & 3131	1b. Utilizing any appropriate civil or criminal court action to secure compliance	3. Secure Appearance of Offender* (*Note: Appearance can only refer to appearance at court hearings)
C. Out-of-State Decrees - CC: Offender Detention - Family Code Section 3400 et seq. UCCJEA	2. Court actions and costs in cases involving child custody or visitation orders from another jurisdiction, which may include, but are not limited to, utilization of the Uniform Child Custody Jurisdiction Act	2. Court Costs for Out-of-Jurisdiction Cases
D. PC: Return of Detained or Concealed Child - CA Penal Code Sections 278 & 278.5 **(Criminal)**	1b. Utilizing any appropriate civil or criminal court action to secure compliance	4. Return of Children to Custodian

7. My review of Ventura County District Attorney's Office CARU records reveals the CARU time record form (Exhibit 1) has been in use since at least as early as 2002. The time record does not include, and to the best of my knowledge, information, and belief has never included, any segregation or exclusion of time regarding whether a potential violator of a court order has made a claim of "good cause" under Penal Code section 278.7.

8. Penal Code section 278.7, enacted in 1996, provides a limited "good cause" claim as a defense to allegations a person violated a court's custody or visitation order. To the best of my knowledge, information, and belief, the Controller reimbursed "good cause" cases as allowable costs since 1996, when section 278.7 was enacted, until the 2022 and later audits.

9. The Controller audited Ventura County's CARU in 2004 and 2010. The Controller did not exclude "good cause" claims as allowable costs in either audit, despite section 278.7 being enacted in 1996. The use of Activities A through D on the CARU time records were upheld in both audits as reimbursable activities and the time and payroll records were deemed sufficient to trace the costs and to show the validity of the claims. True and correct copies of the audit reports from 2004 and 2010 are attached hereto as Exhibit 2.

10. P&Gs for the Custody of Minors-Child Abduction and Recovery program were adopted in 1981 and were amended periodically, including in 1984, 1987, 1989, 1990, 1993, and 2009. The Controller did not seek to exclude "good cause" claims in the 2009 P&G amendment. Despite subsequent statewide controversy on the subject arising from the Controller's 2022 and later audits, the Controller's latest 2025 request to amend the P&G again omits the issue.

11. Section 278.7 is not a separate category of cases such that they fall outside the statutory mandate. Rather, "good cause" is merely a potential defense to alleged violations of judicial decrees.

12. Under Family Code section 3130, when a petition to determine custody has been filed in court and the child's appearance is not assured, the district attorney is required under the statutory mandate "to take all actions necessary to locate the party and the child and to procure compliance with the order to appear with the child for purposes of adjudication of custody." This mandate exists regardless of whether a party asserts a "good cause" claim under section 278.7.

13. Under Family Code section 3131, if a child is taken or detained in violation of a custody or visitation order, the district attorney is mandated to "take all actions necessary to locate and return the child and the person who violated the order and to assist in the enforcement of the custody or visitation order or other order of the court by use of an appropriate civil or criminal proceeding." This mandate exists regardless of whether a party asserts a "good cause" claim under section 278.7.

14. Violations of custody orders can be enforced under Penal Code sections 278 and 278.5. Section 278.7 provides a defense to prosecutions under section 278.5 when the parent in apparent violation of the court's decree had a legally valid reason to

violate the decree, based on a risk of harm to the child. Asserting a section 278.7 "good cause" claim does not require a prosecution, however.

15. "Good cause" claims arise in two primary ways. First, when the CARU is conducting mandated and reimbursable activities due to a reported violation of a court order, the parent in apparent violation of those sections may claim "good cause" as a defense, whether it is meritorious or not. Alternatively, before the CARU is alerted to a violation of custody or visitation orders, the violating parent may notify the district attorney's office of their violation and their "good cause" claim. In either scenario, the violating parent claiming good cause is advised they are required to disclose the location of that person and the child and to bring the problem before the court. The district attorney's office remains legally mandated to fulfill its obligations to the child, parents, and court.

16. Investigating and evaluating asserted section 278.7 claims is therefore part and parcel of fulfilling the mandated obligations under the program. As a defense to an allegation of wrongdoing, section 278.7 is like other potential defenses and does not exempt the CARU team's time from the statutory mandate that has existed since 1979.

17. A review of the California State Legislature website (https://leginfo.legislature.ca.gov) reveals the California legislature appropriated $12,964,000 for the Custody of Minors-Child Abduction and Recovery program, through fiscal year 2016-2017, as part of the State of California fiscal year 2018 budget. The was accomplished through passage of Senate Bill 840, Budget Act of 2018 (2017-2018) Chapter 29, Statutes of 2018, approved by the Governor and filed with the Secretary of State June 27, 2018. The PDF of the bill is 767 pages long. The appropriation to Program 13 is reflected on pages 694-695 as Item 8885-295-0001. To avoid uploading hundreds of irrelevant pages, a true and correct copy of the first page of SB 840 and pages 694-695, showing the appropriation, is attached hereto as Exhibit 3.

18. On July 28, 2025, I reviewed the Commission on State Mandates website and downloaded the Final Staff Analysis pertaining to the 2009 amendment to the program's P&G. A true and correct copy of the *Final Staff Analysis Proposed Amendment to Parameters and Guidelines*, 05-PGA-26 (CSM 4237), as well as the 2009 P&G, are attached hereto as Exhibit 4

19. I reviewed the California State Controller's Office website, which lists audit reports for Program 13, and downloaded copies of the audits. True and correct copies of the audit reports I downloaded regarding counties other than Ventura County since 2022 are attached hereto as Exhibit 5. A compilation of the results of those audits is represented in the table below.

District Attorney's Office	Audit Report Date	Claimed Amount	SCO Allowed	Percentage Allowed
Merced County	06/30/2025	$614,903	$10,622	1.73%
San Bernardino County	05/23/2025	$6,160,454	$130,660	2.12%
Orange County	12/06/2024	$3,074,047	$3,891	0.13%
Tehama County	11/14/2024	$291,475	$0	0%
San Luis Obispo County	08/22/2024	$1,175,665	$1,476	0.13%
Los Angeles County	05/02/2024	$10,292,232	$0	0%
Shasta County	08/23/2023	$1,204,994	$12,410	1.03%
San Diego County	07/14/2023	$3,433,637	$43,026	1.25%
Riverside County	06/30/2023	$3,762,254	$112,555	2.99%
San Joaquin County	05/02/2023	$2,061,920	$28,122	1.36%
Ventura County	**11/28/2022**	**$4,284,397**	**$99,057**	**2.32%**
Sacramento County	02/23/2022	$1,885,876	$1,420,782	75.34%

20. A review of the Audit Reports shows that the Controller has applied the new rule excluding "good cause" claims in nearly all of the audits above, declaring that cases in which good cause claims are raised are no longer reimbursable. A review of the State Controller's Website also revealed the current Mandated Cost Manual for Local Agencies, a true and correct copy of which is attached hereto as Exhibit 6.

21. In discussions regarding the numerous audit findings with representatives of other counties, I learned that the same auditor who commented unfavorably on the Ventura County District Attorney's Office's exercise of its statutory right to state reimbursement had made similar comments to a representative of the Riverside County District Attorney's Office during their audit.

22. One attorney did not complete the time records the other CARU personnel used. Her time records did not specify the reimbursable activities she undertook, although she worked exclusively within the CARU. While the corroborating evidence establishes the attorney performed reimbursable work, we concede her contemporaneous time records do not show the relationship of her time to the reimbursable activities. The attorney's claimed time was as shown in the following table.

Fiscal Year	Attorney Salary & Benefits Conceded	Attorney Indirect Conceded	Attorney Total Conceded	Total Employee Costs Claimed (S&B + Indirect)	Allowable (Total Claimed Less Attorney Total Conceded)
2017	$222,953	$60,197	$283,150	$987,448	$704,298
2018	$210,894	$59,051	$269,945	$997,430	$727,485
2019	$232,823	$67,519	$300,342	$977,758	$677,416
2020	$234,523	$77,393	$311,916	$1,018,428	$706,512
Total	$901,193	$264,160	$1,165,353	$3,981,064	$2,815,711
Total Without 2017 Reduction	**$678,240**	**$203,963**	**$882,203**	**$3,981,064**	**$3,143,783**

I declare under penalty of perjury that the foregoing is true and correct to the best of my personal knowledge, information or belief. Executed this 17th day of November, 2025, at Ventura, California.

William Charles Hughes

Exhibit 1

to Declaration of William Charles Hughes

Child Abduction / Recovery Unit

CHILD ABDUCTION

June-18

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	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			
A	Family Code Sections 3130 & 3131																		9	9							9	9	9	9				54
	CC:Enforcement of Decrees																																	0
B	Family Code Sections 3130 & 3131																																	0
	CC: Court Activity																																	0
C	Out of State Decrees																																	0
	Family Code 3400 et seq. UCCJEA																																	0
	CC: Offender Detention																																	0
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																	0
	PC: Return of Detained or Concealed Child																																	0
E	Total: Lines A through D																																	0
F	Non-Custody of Minors																																	0
G	Subtotal (Add Lines E and F)																																	0
H	Training / Other Case/ Range/ Meetings/ Personnel																																	0
I	Vacation, Sick Leave, Holiday, Etc.																				9	9	9											27
J	**DUTY DESK**																																	0
	DAILY GRAND TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	9	9	9	9	0	0	0	9	9	9	9	0	0		81

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

7/2/18

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

Supervisor's Signature Job Classification Date

Exhibit 2

to Declaration of William Charles Hughes

VENTURA COUNTY

Audit Report

CHILD ABDUCTION AND RECOVERY PROGRAM

Chapter 1399, Statutes of 1976; Chapter 162,
Statutes of 1992; and Chapter 988, Statutes of 1996

July 1, 1999, through June 30, 2002

STEVE WESTLY
California State Controller

December 2004

STEVE WESTLY
California State Controller

December 10, 2004

The Honorable Christine L. Cohen
Auditor-Controller
Ventura County
800 South Victoria Avenue, L#1540
Ventura, CA 93009-1540

Dear Ms. Cohen:

The State Controller's Office audited the claims filed by Ventura County for costs of the legislatively mandated Child Abduction and Recovery Program (Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of 1996) for the period of July 1, 1999, through June 30, 2002.

The county claimed $1,682,245 ($1,683,245 less a $1,000 penalty for filing a late claim) for the mandated program. Our audit disclosed that $1,601,726 is allowable and $80,519 is unallowable. The unallowable costs occurred primarily because the county claimed unsupported costs, overstated its indirect cost rate, and did not report offsetting savings. The State paid the county $857,401. Allowable costs claimed exceed the amount paid by $744,325.

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

Sincerely,

Original Signed By:

VINCENT P. BROWN
Chief Operating Officer

VPB:JVB/jj

cc: (See page 2)

cc: Tom Dawson
Financial Analyst
Auditor-Controller's Office
Ventura County
The Honorable Gregory D. Totten
District Attorney
Ventura County
Melvin L. Chambers, Manager
Fiscal and Administrative Services
Ventura County District Attorney's Office
James Tilton, Program Budget Manager
Corrections and General Government
Department of Finance

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Audit Report

Summary

The State Controller's Office (SCO) audited the claims filed by Ventura County for costs of the legislatively mandated Child Abduction and Recovery Program (Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of 1996) for the period of July 1, 1999, through June 30, 2002. The last day of fieldwork was June 16, 2004.

The county claimed $1,682,245 ($1,683,245 less a $1,000 penalty for filing a late claim) for the mandated program. The audit disclosed that $1,601,726 is allowable and $80,519 is unallowable. The unallowable costs occurred primarily because the county claimed unsupported costs, overstated its indirect cost rate, and did not report offsetting savings. The State paid the county $857,401. Allowable costs claimed exceed the amount paid by $744,325.

Background

Family Code Sections 3060 through 3064; *Penal Code* Sections 277, 278, and 278.5; and *Welfare and Institutions Code* Section 114785 were added and amended by Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of 1996. The law requires the District Attorney's Office to assist persons having legal custody of a child in:

- Locating their children when they are unlawfully taken away;
- Gaining enforcement of custody and visitation decrees and orders to appear;
- Defraying expenses related to the return of an illegally detained, abducted, or concealed child,
- Civil court action proceedings; and
- Guaranteeing the appearance of offenders and minors in court actions.

On September 19, 1979, the State Board of Control, (now the Commission on State Mandates) determined that this legislation imposed a state mandate reimbursable under *Government Code* Section 17561.

Parameters and Guidelines establishes the state mandate and defines reimbursement criteria. The Commission on State Mandates adopted the *Parameters and Guidelines* on January 21, 1981, and last amended it on August 26, 1999. In compliance with *Government Code* Section 17558, the SCO issues claiming instructions for mandated programs, to assist local agencies in claiming reimbursable costs.

Objective, Scope, and Methodology

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Child Abduction and Recovery Program for the period of July 1, 1999, through June 30, 2002.

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

We conducted the audit according to *Government Auditing Standards*, issued by the Comptroller General of the United States, and under the authority of *Government Code* Section 17558.5. We did not audit the county's financial statements. Our scope was limited to planning and performing audit procedures necessary to obtain reasonable assurance that costs claimed were allowable for reimbursement. Accordingly, we examined transactions, on a test basis, to determine whether the costs claimed were supported.

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

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

For the audit period, Ventura County claimed $1,682,245 ($1,683,245 less a $1,000 penalty for filing a late claim) for Child Abduction and Recovery Program costs. The audit disclosed that $1,601,726 is allowable and $80,519 is unallowable.

For fiscal year (FY) 1999-2000, the State paid the county $365,780. The audit disclosed that $331,156 is allowable. The county should return $34,624 to the State.

For FY 2000-01, the State paid the county $191,621. The audit disclosed that $523,027 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling $331,406, contingent upon available appropriations.

For FY 2001-02, the State paid the county $300,000. The audit disclosed that $747,543 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling $447,543, contingent upon available appropriations.

Views of Responsible Official

We issued a draft audit report on October 29, 2004. Christine L. Cohen, Auditor-Controller, responded by letter dated November 12, 2004, (Attachment) agreeing with the audit results. The final audit report includes the county's response.

Restricted Use

This report is solely for the information and use of Ventura 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

Schedule 1—
Summary of Program Costs
July 1, 1999, through June 30, 2001

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments	Reference [1]
July 1, 1999, through June 30, 2000				
Salaries and benefits	$ 241,604	$ 223,966	$ (17,638)	Finding 1
Services and supplies	32,400	32,400	—	
Subtotals	274,004	256,366	(17,638)	
Indirect costs	92,776	75,790	(16,986)	Findings 1, 2
Subtotals	366,780	332,156	(34,624)	
Less offsetting savings/reimbursements	—	—	—	
Total claimed costs	366,780	332,156	(34,624)	
Less late filing penalty	(1,000)	(1,000)	—	
Total net claim	$ 365,780	331,156	$ (34,624)	
Less amount paid by the State		(365,780)		
Allowable costs claimed in excess of (less than) amount paid		$ (34,624)		
July 1, 2000, through June 30, 2001				
Salaries and benefits	$ 345,253	$ 338,982	$ (6,271)	Finding 1
Services and supplies	62,281	62,281	—	
Subtotals	407,534	401,263	(6,271)	
Indirect costs	124,982	122,712	(2,270)	Finding 1
Subtotals	532,516	523,975	(8,541)	
Less offsetting savings/reimbursements	—	(948)	(948)	Finding 3
Total claimed costs	532,516	523,027	(9,489)	
Less late filing penalty	—	—	—	
Total net claim	$ 532,516	523,027	$ (9,489)	
Less amount paid by the State		(191,621)		
Allowable costs claimed in excess of (less than) amount paid		$ 331,406		
July 1, 2001, through June 30, 2002				
Salaries and benefits	$ 549,646	$ 522,678	$ (26,968)	Finding 1
Services and supplies	41,927	41,927	—	
Subtotals	591,573	564,605	(26,968)	
Indirect costs	192,376	182,938	(9,438)	Finding 1
Subtotals	783,949	747,543	(36,406)	
Less offsetting savings/reimbursements	—	—	—	

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments	Reference [1]
July 1, 2001, through June 30, 2002 (continued)				
Total claimed costs	783,949	747,543	(36,406)	
Less late filing penalty	—	—	—	
Total net claim	$ 783,949	747,543	$ (36,406)	
Less amount paid by the State		(300,000)		
Allowable costs claimed in excess of (less than) amount paid		$ 447,543		
Summary: July 1, 1999, through June 30, 2002				
Salaries and benefits	$ 1,136,503	$ 1,085,626	$ (50,877)	Finding 1
Services and supplies	136,608	136,608	—	
Subtotals	1,273,111	1,222,234	(50,877)	
Indirect costs	410,134	381,440	(28,694)	Findings 1, 2
Subtotals	1,683,245	1,603,674	(79,571)	
Less offsetting savings/reimbursements	—	(948)	(948)	Finding 3
Total claimed costs	1,683,245	1,602,726	(80,519)	
Less late filing penalty	(1,000)	(1,000)	—	
Total net claim	$ 1,682,245	1,601,726	$ (80,519)	
Less amount paid by the State		(857,401)		
Allowable costs claimed in excess of (less than) amount paid		$ 744,325		

[1] See the Findings and Recommendations section.

Findings and Recommendations

**FINDING 1—
Unallowable salaries, benefits, and related indirect costs**

The county claimed unallowable salary and benefit costs of $50,877 for the audit period. The related indirect costs total $18,481.

The county did not support $26,904 of the $136,133 claimed for part-time investigators' salaries and benefits for the audit period. The county claimed 2,237 hours, yet was able to support only 904 hours through time logs, overtime request forms, and contemporaneously prepared case file memoranda.

For FY 2001-02, the county did not support $23,973 of the annual salaries and benefits claimed for an investigator and a legal processing assistant related to the mandate. The investigator performed mandated activities effective August 20, 2001. The legal processing agent performed mandated activities from October 29, 2001, through June 22, 2002.

Parameters and Guidelines specifies that only the actual increased costs incurred and supported by appropriate documentation are reimbursable.

Following is a summary of the audit adjustments to salary and benefit costs and to related indirect costs.

	Fiscal Year			
	1999-2000	2000-01	2001-02	Total
Salaries and benefits:				
Unsupported part-time investigators	$(17,638)	$ (6,271)	$ (2,995)	$(26,904)
Unsupported salary costs claimed	—	—	(23,973)	(23,973)
Total salaries and benefits	(17,638)	(6,271)	(26,968)	(50,877)
Related indirect costs	(6,773)	(2,270)	(9,438)	(18,481)
Audit adjustment	$(24,411)	$ (8,541)	$(36,406)	$(69,358)

Recommendation

We recommend that the county implement policies and procedures to ensure that it supports all claimed costs.

**FINDING 2—
Overstated indirect costs**

For FY 1999-2000, the county overstated indirect costs by $10,213.

The county included $823,013 of services and supplies (uniform and safety clothing, witness and interpreter expenses, other professional and special services, temporary help, special department expenses, and lease payments) as indirect rather than direct costs when calculating the District Attorney's Office indirect cost rate proposal (ICRP). In the following two fiscal years, the county included the same activities as direct costs.

The adjustment of the $823,013 in services and supplies resulted in a reduction of the ICRP by 4.56%, from 38.4% to 33.84%. The overstated ICRP resulted in the following adjustment:

	Fiscal Year 1999-2000
Supported ICRP	33.84%
Claimed ICRP	(38.40)%
Overstated ICRP	(4.56)%
Allowable costs	$ 223,966
Overstated ICRP	× (4.56)%
Audit adjustment	$ 10,213

Parameters and Guidelines states that actual costs claimed are to be traceable to source documents that show evidence of the validity of such costs and their relationship to the mandate program.

Recommendation

We recommend that the county ensure that it properly supports all claimed costs.

FINDING 3— Unreported reimbursements

For FY 2000-01, the county did not reduce claimed costs by the $948 it received in restitution payments from defendants for partial reimbursement of mandate-related costs.

Parameters and Guidelines states that funds received as a result of costs assessed against a defendant or other party in a criminal or civil action for the return or care of a minor must be shown and used as an offset against the claimed costs.

Recommendation

We recommend that the county ensure that any costs reimbursed from other revenue sources are deducted from the costs claimed.

Attachment—
County's Response to
Draft Audit Report

CHRISTINE L. COHEN
AUDITOR-CONTROLLER
County of Ventura
800 South Victoria Avenue
Ventura, Ca 93009-1540

CHIEF DEPUTIES
JAMES M. TAMEKAZU
LOUISE WEBSTER
SANDRA BICKFORD
MERCY GRIECO

November 12, 2004

Jim L. Spano, Chief
Compliance Audits Bureau
State Controllers Office
Division of Audits
Post Office Box 942850
Sacramento, CA 94250-5874

SUBJECT: CHILD ABDUCTION AND RECOVERY PROGRAM DRAFT AUDIT FINDINGS

Dear Mr. Spano:

The purpose of this letter is to respond as requested to the draft of the State Controller's Office report regarding the claims of Ventura County for the legislatively mandated Child Abduction and Recovery program (Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of 1996) for the period of July 1, 1999, through June 30, 2002

We have reviewed the enclosed draft report and concur with the summary findings and recommendations indicated in the report.

If you have any questions, please contact Mercy Grieco, Chief Deputy Auditor-Controller, at (805) 654-3191

Sincerely,

CHRISTINE L. COHEN
Auditor-Controller

Enclosure

cc: Gregory D. Totten, District Attorney

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

http://www.sco.ca.gov

VENTURA COUNTY

Audit Report

CUSTODY OF MINORS – CHILD ABDUCTION AND RECOVERY PROGRAM

Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of 1996

July 1, 2003, through June 30, 2007, excluding
July 1, 2004, through June 30, 2005

JOHN CHIANG
California State Controller

July 2010

JOHN CHIANG
California State Controller

July 28, 2010

The Honorable Kathy Long
Chairperson, Board of Supervisors
Ventura County
800 South Victoria Avenue
Ventura, CA 93009-1540

Dear Ms. Long:

The State Controller's Office audited the costs claimed by Ventura County for the legislatively mandated Custody of Minors – Child Abduction and Recovery Program (Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of 1996) for the period of July 1, 2003, through June 30, 2007, excluding July 1, 2004, through June 30, 2005.

The county claimed $2,874,795 for the mandated program. Our audit disclosed that $2,798,568 is allowable and $76,227 is unallowable. The costs are unallowable because the county claimed unallowable salaries, benefits, and related indirect costs and overstated and understated indirect cost rates. The State paid the county $2,009,139. Allowable costs claimed exceed the amount paid by $789,429.

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/vb

cc: Joanne McDonald, Deputy Director
Ventura County Auditor-Controller's Office
Ernestine Cook, Fiscal Manager
Ventura County District Attorney's Office
Michael Jump, Director of Fiscal and Administrative Services
Ventura County District Attorney's Office
Jeff Carosone, Principal Program Budget Analyst
Cor-Gen Unit, Department of Finance
Jay Lal, Manager, Division of Accounting
and Reporting, State Controller's Office

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Audit Report

Summary

The State Controller's Office audited the costs claimed by Ventura County for the legislatively mandated Custody of Minors – Child Abduction and Recovery Program (Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of 1996) for the period of July 1, 2003, through June 30, 2007, excluding July 1, 2004, through June 30, 2005.

The county claimed 2,874,795 for the mandated program. Our audit disclosed that $2,798,568 is allowable and $76,227 is unallowable. The costs are unallowable because the county claimed unallowable salaries, benefits, and related indirect costs and overstated and understated indirect cost rates. The State paid the county $2,009,139. Allowable costs claimed exceed the amount paid by $789,429.

Background

Chapter 1399, Statutes of 1976 established the mandated Child Abduction and Recovery Program based on the following laws:

- Civil Code section 4600.1 (repealed and added as Family Code sections 3060–3064 by Chapter 162, Statutes of 1992);
- Penal Code sections 278 and 278.5 (repealed and added as Penal Code sections 277, 278, and 278.5 by Chapter 988, Statutes of 1996); and
- Welfare and Institutions Code section 11478.5 (repealed and added as Family Code section 17506 by Chapter 478, Statutes of 1999, last amended by Chapter 759, Statutes of 2002).

These laws require the District Attorney's Office to assist persons having legal custody of a child in:

- Locating their children when they are unlawfully taken away;
- Gaining enforcement of custody and visitation decrees and orders to appear;
- Defraying expenses related to the return of an illegally detained, abducted, or concealed child,
- Civil court action proceedings; and
- Guaranteeing the appearance of offenders and minors in court actions.

On September 19, 1979, the State Board of Control (now the Commission on State Mandates [CSM]) determined that this legislation 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 January 21, 1981, and last amended them on August 26, 1999. In compliance with Government Code section 17558, the SCO issues claiming instructions to assist local agencies 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 Custody of Minors – Child Abduction and Recovery Program for the period of July 1, 2003, through June 30, 2007, excluding July 1, 2004, through June 30, 2005.

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 Summary of Program Costs (Schedule 1) and in the Findings and Recommendations section of this report.

For the audit period, Ventura County claimed $2,874,795 for costs of the Custody of Minors – Child Abduction and Recovery Program. Our audit disclosed that $2,798,568 is allowable and $76,227 is unallowable.

For the fiscal year (FY) 2003-04 claim, the State made no payment to the county. Our audit disclosed that $843,761 is allowable. The State will pay that amount contingent upon available appropriations.

For the FY 2005-06 claim, the State paid the county $975,248. Our audit disclosed that $920,916 is allowable. The State will offset $54,332 from other mandated program payments due the county. Alternatively, the county may remit this amount to the State.

For the FY 2006-07 claim, the State paid the county $1,033,891. Our audit disclosed that the entire amount is allowable.

Views of Responsible Official

We issued a draft audit report on June 9, 2010. Christine L. Cohen, Auditor-Controller, responded by letter dated June 18, 2010 (Attachment), agreeing with the audit results. This final audit report includes the county's response.

Restricted Use

This report is solely for the information and use of Ventura 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

July 28, 2010

Schedule 1—
Summary of Program Costs
July 1, 2003, through June 30, 2007, excluding July 1, 2004, through June 30, 2005

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference[1]
July 1, 2003, through June 30, 2004				
Direct costs:				
Salaries	$ 465,546	$ 454,764	$ (10,782)	Finding 1
Benefits	188,706	186,841	(1,865)	Finding 1
Services and supplies	16,124	16,124	—	
Total direct costs	670,376	657,729	(12,647)	
Indirect costs	196,276	187,028	(9,248)	Findings 1, 2
Total direct and indirect costs	866,652	844,757	(21,895)	
Less offsetting savings/reimbursements	(996)	(996)	—	
Total program costs	$ 865,656	843,761	$ (21,895)	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		$ 843,761		
July 1, 2005, through June 30, 2006				
Direct costs:				
Salaries	$ 448,232	$ 425,490	$ (22,742)	Finding 1
Benefits	251,010	238,274	(12,736)	Finding 1
Services and supplies	57,652	57,652	—	
Total direct costs	756,894	721,416	(35,478)	
Indirect costs	223,757	204,903	(18,854)	Findings 1, 2
Total direct and indirect costs	980,651	926,319	(54,332)	
Less offsetting savings/reimbursements	(5,403)	(5,403)	—	
Total program costs	$ 975,248	920,916	$ (54,332)	
Less amount paid by the State		(975,248)		
Allowable costs claimed in excess of (less than) amount paid		$ (54,332)		

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference [1]
July 1, 2006, through June 30, 2007				
Direct costs:				
Salaries	$ 486,152	$ 494,303	$ 8,151	Finding 1
Benefits	278,072	280,745	2,673	Finding 1
Services and supplies	64,925	64,925	—	
Total direct costs	829,149	839,973	10,824	
Indirect costs	206,340	215,773	9,433	Findings 1, 2
Total direct and indirect costs	1,035,489	1,055,746	20,257	
Less offsetting savings/reimbursements	(1,598)	(1,598)	—	
Less allowable costs that exceed costs claimed [2]	—	(20,257)	(20,257)	
Total program costs	$ 1,033,891	1,033,891	$ —	
Less amount paid by the State		(1,033,891)		
Allowable costs claimed in excess of (less than) amount paid		$ —		
Summary: July 1, 2003, through June 30, 2007, excluding July 1, 2004, through June 30, 2005				
Direct costs:				
Salaries	$ 1,399,930	$ 1,374,557	$ (25,373)	Finding 1
Benefits	717,788	705,860	(11,928)	Finding 1
Services and supplies	138,701	138,701	—	
Total direct costs	2,256,419	2,219,118	(37,301)	
Indirect costs	626,373	607,704	(18,669)	Findings 1, 2
Total direct and indirect costs	2,882,792	2,826,822	(55,970)	
Less offsetting savings/reimbursements	(7,997)	(7,997)	—	
Less allowable costs that exceed costs claimed [2]	—	(20,257)	(20,257)	
Total program costs	$ 2,874,795	2,798,568	$ (76,227)	
Less amount paid by the State		(2,009,139)		
Allowable costs claimed in excess of (less than) amount paid		$ 789,429		

[1] See the Findings and Recommendations section.

[2] Government Code section 17568 stipulates that the State will not reimburse any claim more than one year after the filing deadline specified in the SCO's claiming instructions. That deadline has expired for FY 2006-07.

Findings and Recommendations

FINDING 1— Unallowable salaries, benefits, and indirect costs

The county claimed unallowable salaries totaling $25,373. The related benefits and indirect costs total $11,928 and $12,224, respectively. We made the audit adjustment for the reasons listed below.

Fiscal Year 2003-04

- The county claimed 100% of the annual salary costs for two employees who performed both mandate-related and non-mandate-related activities. We calculated productive hourly rates for these employees and allowed the mandate-related salary costs that the employees' timesheets supported. The unallowable salaries and benefits total $4,925 and $2,019, respectively.

- The county understated one employee's productive hourly rate and benefit rate. The county claimed costs using a productive hourly rate of $53.28 and a benefit rate of 32%. We calculated allowable rates of $56.18 and 42%, respectively. The understated salaries and benefits total $1,501 and 3,486, respectively.

- The county claimed additional salaries and benefits related to prior year and current year accruals for Organization Code 3482 (Child Recovery Unit). However, the county already claimed employees' total actual costs for the year based on payroll warrants. Therefore, the additional costs are unallowable. The unallowable salaries and benefits total $7,358 and $3,332, respectively.

Fiscal Year 2005-06

- The county calculated productive hourly rates to claim employees' mandate-related costs. For three employees, the county claimed costs based on the total hours shown on the employees' timesheets, which included vacation, sick leave, and holiday hours. The productive hourly rates reimburse the county for vacation sick leave, and holiday time; therefore, the county may not claim these hours separately. The unallowable salaries and benefits total $10,377 and $5,812, respectively.

- For one employee, the county overstated mandate-related costs. The employee's time records did not support the total number of hours claimed. The unallowable salaries and benefits total $6,785 and $3,799, respectively.

- For one employee, the county understated mandate-related costs. The employee's time records support mandate-related hours that exceed the number of hours claimed. The understated salaries and benefits total $3,208 and $1,796, respectively.

- The county claimed salaries and benefits for "term buy downs." The county incurred these costs when employees cashed out accrued vacation time. However, the county claimed costs using productive

hourly rates; which reimburse the county for vacation sick leave, and holiday time. Therefore, the county may not separately claim costs for "term buy downs." The unallowable salaries and benefits total $8,788 and $4,921, respectively.

Fiscal Year 2006-07

- The county calculated productive hourly rates to claim employees' mandate-related salaries. The county understated claimed costs for two employees. The county understated a child recovery unit employee's actual hours. The county understated salary costs by $5,728 for this employee. There are no understated benefit costs, as the county already claimed the employee's full benefits costs. The county also understated a bureau of investigations unit employee's actual hours, which resulted in understated salaries and benefits total $2,423 and $1,402, respectively.

- The county understated benefit costs for two employees from the bureau of investigations unit who performed mandate-related activities. The county calculated an average benefit rate for the child recovery unit and applied this rate to the two bureau of investigations unit employees. Child recovery unit costs are unrelated to bureau of investigations unit employees. We calculated the actual benefit costs for each bureau of investigations unit employee. The actual benefit costs exceeded claimed benefit costs. The county understated these employees' benefit costs by $1,271.

The following table summarizes the audit adjustment:

	Fiscal Year			
	2003-04	2005-06	2006-07	Total
Salaries	$ (10,782)	$ (22,742)	$ 8,151	$ (25,373)
Benefits	(1,865)	(12,736)	2,673	(11,928)
Total direct costs	(12,647)	(35,478)	10,824	(37,301)
Indirect costs	(3,794)	(11,353)	2,923	(12,224)
Audit adjustment	$ (16,441)	$ (46,831)	$ 13,747	$ (49,525)

The program's parameters and guidelines state, ". . . all costs claimed must be traceable to source documents and/or worksheets that show evidence of and the validity of such costs." They also state that the county must "specify the actual number of hours devoted to each [mandate-related] function."

Recommendation

We recommend that the county claim costs based on actual mandate-related hours, productive hourly rates, and benefit rates that its records support.

County's Response

The county agreed with the finding.

FINDING 2— Overstated and understated indirect cost rates

The county claimed unallowable indirect costs totaling $6,445. The county overstated and understated its indirect cost rates for the audit period.

Fiscal Years 2003-04 and 2005-06

The county overstated the indirect cost rate for both fiscal years. The county overstated internal service fund (ISF) costs and understated other services and supplies costs that it included in its indirect cost pools. The county overstated ISF costs because it reported total departmental ISF costs, which included ISF costs that it allocated as direct cost to individual units within the department. The county understated other services and supplies because it did not include the administrative unit's services and supplies costs in the indirect cost pools.

Fiscal Year 2006-07

The county understated the indirect cost rate for this fiscal year. The county overstated ISF costs and understated other services and supplies costs for the reasons noted above. The county also understated ISF costs because it did not include Account No. 2521, Transportation Charges–Internal Service Fund, in the indirect cost pool.

Cost Component	Costs Reported	Allowable Costs	Audit Adjustment
Fiscal Year 2003-04			
Direct costs:			
Salaries and benefits (A)	$ 22,553,454	$ 22,553,454	$ (56,345)
Indirect costs:			
Salaries and benefits	$ 3,640,967	$ 3,640,967	$ —
Internal service funds	2,441,972	2,168,633	(273,339)
Other services and supplies	—	35,976	35,976
Cost plan allocation	728,173	728,173	—
Total indirect costs (B)	$ 6,811,112	$ 6,573,749	$ (237,363)
Allowable indirect cost rate, FY 2003-04 ((B) ÷ (A))		29.15%	
Fiscal Year 2005-06			
Direct costs:			
Salaries and benefits (C)	$ 25,004,273	$ 25,004,273	$ —
Indirect costs:			
Salaries and benefits	$ 3,890,282	$ 3,890,282	$ —
Internal service funds	2,226,550	1,956,652	(269,898)
Other services and supplies	—	76,382	76,382
Cost plan allocation	1,794,742	1,794,742	—
Total indirect costs (D)	$ 7,911,574	$ 7,718,058	$ (193,516)
Allowable indirect cost rate, FY 2005-06 ((D) ÷ (C))		30.87%	
Fiscal Year 2006-07			
Direct costs:			
Salaries and benefits (E)	$ 26,408,382	$ 26,408,382	$ —
Indirect costs:			
Salaries and benefits	$ 3,981,131	$ 3,981,131	$ —
Internal service funds	2,039,911	2,034,367	(5,544)
Other services and supplies	—	205,363	205,363
Cost plan allocation	1,130,930	1,130,930	—
Total indirect costs (F)	$ 7,151,972	$ 7,351,791	$ 199,819
Allowable indirect cost rate, FY 2006-07 ((F) ÷ (E))		27.84%	

The following table summarizes the adjustments to the county's indirect cost rates for the audit period:

	Fiscal Year			
	2003-04	2005-06	2006-07	Total
Allowable indirect cost rate	29.15%	30.87%	27.84%	
Indirect cost rate claimed	30.00%	32.00%	27.00%	
Unallowable indirect cost rate	(0.85)%	(1.13)%	0.84%	
Allowable salaries and benefits	× $641,605	× $663,764	× $775,048	
Audit adjustment	$ (5,454)	$ (7,501)	$ 6,510	$ (6,445)

The parameters and guidelines state, "All costs claimed must be traceable to source documents and/or worksheets that show evidence of and the validity of such costs." They also state, "Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the OMB Circular A-87." Title 2, *Code of Federal Regulations*, Part 225 (Office of Management and Budget [OMB] Circular A-87), Attachment A, states that a cost is allocable to a particular cost objective in accordance with the relative benefits received.

Recommendation

We recommend that the county prepare its indirect cost rates in accordance with OMB Circular A-87 and ensure that it allocates indirect costs in accordance with the relative benefits received.

County's Response

The county agreed with the finding.

Attachment—
County's Response to
Draft Audit Report

CHRISTINE L. COHEN
AUDITOR-CONTROLLER
County of Ventura
800 South Victoria Avenue
Ventura, CA 93009-1540

CHIEF DEPUTIES
LOUISE WEBSTER
SANDRA BICKFORD
BARBARA BEATTY
JOANNE McDONALD

June 18, 2010

Jim L. Spano, Chief
Mandated Cost Audits Bureau
State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, CA 94250-5874

SUBJECT: CUSTODY OF MINORS – CHILD ABDUCTION AND RECOVERY PROGRAM DRAFT AUDIT FINDINGS

Dear Mr. Spano:

The purpose of this letter is to respond as requested to the draft of the State Controller's Office report regarding the claims of Ventura County for the legislatively mandated Custody of Minors – Child Abduction and Recovery Program (Chapter1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statues of 1996) for the period of July 1, 2003, through June 30, 2007, excluding July 1, 2004, through June 30, 2005.

We have reviewed the enclosed draft report and concur with the summary findings and recommendations indicated in the report.

If you have any questions, please contact Joanne McDonald, Chief Deputy Auditor-Controller, at (805) 654-3191.

Sincerely,

CHRISTINE L. COHEN
Auditor-Controller

Enclosure

Cc: Michael Jump, Director of Fiscal and Administrative Services
District Attorney's Office

Phone: (805) 654-3151 Fax: (805) 654-5081 auditor.countyofventura.org christine.cohen@ventura.org

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

http://www.sco.ca.gov

Exhibit 3

to Declaration of William Charles Hughes

SB-840 Budget Act of 2018. (2017-2018)

SHARE THIS:

Date Published: 06/27/2018 09:00 PM

Senate Bill No. 840

CHAPTER 29

An act making appropriations for the support of the government of the State of California and for several public purposes in accordance with the provisions of Section 12 of Article IV of the Constitution of the State of California, relating to the state budget, to take effect immediately, budget bill.

[Approved by Governor June 27 , 2018. Filed with Secretary of State June 27 , 2018.]

LEGISLATIVE COUNSEL'S DIGEST

SB840, Mitchell . Budget Act of 2018.

This bill would make appropriations for the support of state government for the 2018–19 fiscal year.

This bill would declare that it is to take effect immediately as a Budget Bill.

Vote: majority Appropriation: yes Fiscal Committee: yes Local Program: no

THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:

SECTION 1.00. This act shall be known and may be cited as the "Budget Act of 2018."

SEC. 1.50. (a) In accordance with Sections 12460, 13338, and 13344 of the Government Code, it is the intent of the Legislature that this act and other financial transactions authorized outside of this act utilize a coding scheme or structure compatible with the Governor's Budget, the records of the Controller in legacy systems, and the Financial Information System for California (FI$Cal), and provide for the appropriation of federal funds received by the state and deposited in the State Treasury.

(b) Essentially, the format and style are as follows:

(1) Appropriation item numbers have a structure which is common to all the state's fiscal systems. The meaning of this structure is as follows:

2720—Business Unit (known as organization code in legacy systems, indicates the department or entity) (e.g., 2720 represents the Department of the California Highway Patrol)

001—Reference Code (indicates whether the item is from the Budget Act or some other source and its character (e.g., 001–100 represents state operations in the Budget Act))

0044—Fund Code (e.g., 0044 represents the Motor Vehicle Account, State Transportation Fund)

the Joint Legislative Budget Committee, or not sooner than whatever lesser time the chairperson of the joint committee, or his or her designee, may determine.

8885-001-0001—For support of Commission on State Mandates 2,414,000

Schedule:

(1) 6900-Administration 2,414,000

Provisions:

1. In the case where the Commission on State Mandates receives one or more county applications for a finding of significant financial distress pursuant to Section 17000.6 of the Welfare and Institutions Code, notwithstanding the provisions of Section 17000.6 of the Welfare and Institutions Code, the time limit imposed on the commission to reach its preliminary and final decisions shall be tolled until such time as the commission has received an appropriation from the Legislature to carry out its duties as prescribed in Section 17000.6 of the Welfare and Institutions Code.
2. The Commission on State Mandates shall, on or before September 15, 2015, and annually thereafter, submit to the Director of Finance a report identifying the workload levels and any backlog for the staff of the commission.

8885-295-0001—For local assistance for reimbursement, in accordance with the provisions of Section 6 of Article XIII B of the California Constitution or Section 17561 of the Government Code, of the costs of any new program or increased level of service of an existing program mandated by statute or executive order, for disbursement by the Controller for claims for costs incurred during the specified periods 315,241,000

Schedule:

(1) 6905-Funded Mandates: For payment of the following mandate claims for costs incurred through the 2016–17 fiscal year 34,699,000

(a) Accounting for Local Revenue Realignments (Ch. 162, Stats. 2003; Ch. 211, Stats. 2004; Ch. 610, Stats. 2004) (05-TC-01) 0

(b) Allocation of Property Tax Revenues (Ch. 697, Stats. 1992) (CSM 4448) 630,000

(c)	California Public Records Act (Ch. 463, Stats. 1992; Ch. 982, Stats. 2000; Ch. 355, Stats. 2001) (02-TC-10 and 02-TC-51)	0
(d)	Crime Victims' Domestic Violence Incident Reports (Ch. 1022, Stats. 1999) (99-TC-08)	164,000
(e)	Custody of Minors-Child Abduction and Recovery (Ch. 1399, Stats. 1976; Ch. 162, Stats. 1992; and Ch. 988, Stats. 1996) (CSM 4237)	12,964,000
(f)	Domestic Violence Arrest Policies (Ch. 246, Stats. 1995) (CSM 96-362-02)	7,958,000
(g)	Domestic Violence Arrests and Victims Assistance (Chs. 698 and 702, Stats. 1998) (98-TC-14)	2,033,000
(h)	Domestic Violence Treatment Services (Ch. 183, Stats. 1992) (CSM 96-281-01)	2,441,000
(i)	Health Benefits for Survivors of Peace Officers and Firefighters (Ch. 1120, Stats. 1996) (97-TC-25)	2,416,000
(j)	Local Agency Ethics (Ch. 700, Stats. 2005) (07-TC-04)	1,000
(k)	Medi-Cal Beneficiary Death Notices (Chs. 102 and 1163, Stats.	20,000

Exhibit 4

to Declaration of William Charles Hughes

Hearing: October 30, 2009
j:mandates/2005/05pga17/05pga26/fsa

ITEM 7

FINAL STAFF ANALYSIS

PROPOSED AMENDMENT TO PARAMETERS AND GUIDELINES

Family Code Sections 3060 TO 3064, 3130 TO 3134.5, 3408, 3411, and 3421
Penal Code Sections 277, 278, and 278.5
Welfare And Institutions Code Section 11478.5

Statutes 1976, Chapter 1399
Statutes 1992, Chapter 162
Statutes 1996, Chapter 988

Custody of Minors-Child Abduction and Recovery

05-PGA-26 (CSM 4237)

State Controller's Office, Claimant

EXECUTIVE SUMMARY

This is a request filed by the State Controller's Office (SCO) to amend the original parameters and guidelines for the *Custody of Minors – Child Abduction and Recovery* program (CSM-4237) to add language regarding source documentation, and record retention requirements during the period a claim is subject to an audit. If the Commission on State Mandates (Commission) approves the SCO's request, the amendments would be effective for costs incurred beginning on July 1, 2005.

In 2003, upon recommendation from the Bureau of State Audits, direction from the Legislature, and an SCO request, the Commission adopted amendments to parameters and guidelines that clarified what source documentation claimants are required to retain to support the claims they file to obtain reimbursement for mandated programs, and records retention language that identifies the records that must be retained to support an audit initiated by the SCO. The adopted language, commonly referred to as "boilerplate language," has been included in all parameters and guidelines adopted since 2003. In addition, section 1183 of the Commission's regulations require parameters and guidelines to include instruction on claim preparation, notice of the SCO's authority to audit claims, and the amount of time documentation must be retained during the audit period.

The SCO is now requesting that parameters and guidelines adopted prior to 2003 be amended to also include the source documentation and records retention language.

This analysis pertains only to the request to amend the *Custody of Minors – Child Abduction and Recovery* program. The staff analyses for the other 48 programs will be presented separately.

There is one issue for the Commission's consideration:

- **Should the parameters and guidelines be amended to add the current "boilerplate language"?**

Staff finds that it is appropriate to approve the SCO's request to insert the source documentation and records retention language because it would conform the parameters and guidelines for the

Custody of Minors – Child Abduction and Recovery program with the parameters and guidelines adopted for other programs, and is consistent with section 1183.1 of the Commission's regulations. Therefore, staff included the language requested by the SCO.

Commission staff issued a draft staff analysis for review and comment on September 23, 2009. On October 14, 2009, Department of Finance submitted comments concurring with the draft staff analysis, stating "These changes provide claimants with clear instructions regarding documentation and record retention requirements."

Staff Recommendation

Staff recommends that the Commission:

- Adopt the SCO's proposed amendments to the parameters and guidelines for the *Custody of Minors – Child Abduction and Recovery* program, beginning on page 9.
- Authorize staff to make any non-substantive, technical corrections to the parameters and guidelines following the hearing.

STAFF ANALYIS

Requestor

State Controller's Office

Chronology

09/17/1979	Board of Control (predecessor to Commission on State Mandates) adopts Statement of Decision
01/21/1981	Board of Control adopts parameters and guidelines
08/26/1999	Commission on State Mandates (Commission) amends parameters and guidelines
01/23/2003	The Commission, upon the recommendation of the Bureau of State Audits, direction from the Legislature, and upon request from the State Controller's Office (SCO), adopts amendments to the *School Bus Safety II* parameters and guidelines to include "boilerplate language" that details the documentation necessary to support reimbursement claims. After this date, all adopted parameters and guidelines contain this language
04/07/2006	SCO requests the parameters and guidelines for 49 mandated programs adopted prior to 2003 also be amended to include boilerplate language, including the *Custody of Minors – Child Abduction and Recovery* program analyzed here
04/27/2006	Commission deems SCO's request for amendment of parameters and guidelines complete and issues for comment
07/23/2009	Commission reissues SCO's request for amendment of parameters and guidelines for comment
08/18/2009	Department of Finance files comments
09/23/2009	Draft staff analysis issued
10/14/2009	Department of Finance files comments

Background

This is a request filed by the State Controller's Office (SCO) to amend the original parameters and guidelines for the *Custody of Minors – Child Abduction and Recovery* program (CSM-4237) to add language regarding source documentation, and record retention requirements during the period a claim is subject to an audit. If the Commission on State Mandates (Commission) approves the SCO's request, the amendments would be effective for costs incurred beginning on July 1, 2005.

Test Claim Decision and Parameters and Guidelines

The County of San Bernardino filed a test claim alleging that Chapter 1399, Statutes of 1976, imposed a reimbursable state mandate upon counties by requiring district attorney offices to

actively assist in the resolution of child custody problems including visitation disputes, the enforcement of custody decrees and of any other order of the court in a child custody proceeding.

The Board of Control (predecessor to the Commission) approved this test claim on September 17, 1979, concluding that all actions necessary to locate a child, the enforcement of child custody decrees, orders to appear, or any other court order defraying expenses related to the return of an illegally detained, abducted or concealed child, proceeding with civil court actions, and guaranteeing the appearance of offenders and minors in court actions are a reimbursable state-mandated program.

On January 21, 1981 the Board of Control adopted the parameters and guidelines for this program. The last amendments to the parameters and guidelines were adopted by the Commission on August 26, 1999.[1]

Boilerplate Language

On March 28, 2002, the Bureau of State Audits (BSA) issued an audit report on the *School Bus Safety II* program, stating that the parameters and guidelines do not impose sufficient requirements regarding the documentation required to support reimbursement claims, and thus, insufficient documentation was being submitted to support claims.[2] The report recommended, among other things, that the Commission work with the SCO, other affected state agencies, and interested parties to make sure the language in the parameters and guidelines and the claiming instructions for the *School Bus Safety II* program reflects the Commission's intentions as well as the SCO's expectations regarding supporting documentation. On June 10, 2002, the SCO proposed that parameters and guidelines be amended to clarify what documentation is necessary to support reimbursement claims and what records must be retained to support audits initiated by the SCO.

Based on BSA's audit findings and recommendations, the Legislature enacted Statutes 2002, chapter 1167 (AB 2781) to direct the Commission to amend the parameters and guidelines in *School Bus Safety II,* to detail the documentation necessary to support reimbursement claims.

On January 23, 2003, upon recommendation from BSA, direction from the Legislature, and the SCO's request, the Commission adopted the following language regarding source documentation and records retention to the *School Bus Safety II* parameters and guidelines:[3]

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

[1] Exhibit A.

[2] Exhibit B.

[3] The Commission also adopted other boilerplate language that is not relevant to this request.

agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon personal knowledge." Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

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

VI. Record Retention

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter[*] is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. All documents used to support the reimbursable activities, as described in Section IV, must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

The Commission has included this language, commonly referred to as "boilerplate language," in all parameters and guidelines adopted on or after January 23, 2003.

SCO Request to Amend Parameters and Guidelines

On April 7, 2006, the SCO requested that the parameters and guidelines for 49 mandated programs that were adopted prior to 2003 be amended to also include the boilerplate language regarding source documentation and records retention that was adopted by the Commission in 2003.[4]

The parameters and guidelines for the *Custody of Minors – Child Abduction and Recovery* program is one of the 49 programs the SCO is requesting be amended.

Comments on the Proposal

On April 27, 2006, the Commission issued the SCO's request to amend the parameters and guidelines for comment. No comments were filed. On July 23, 2009, the Commission reissued the proposal for comment. On August 18, 2009, Department of Finance submitted comments.[5]

In its comments, Finance stated it was neutral on the proposal, because the request to include boilerplate language in the parameters and guidelines for the 49 programs would allow the Controller to complete audit related tasks more efficiently, and provide the claimant with more information and record retention requirements, as well as the statute of limitations for audits. No other comments were filed on the SCO proposal.

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[*] This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

[4] Exhibit C.

[5] Exhibit D.

Related Litigation (*Clovis Unified School Dist., et al. v. State Controller)*

This case involves a challenge by school districts and community college districts on reductions made by the State Controller's Office to reimbursement claims for several mandated programs.[6] The school districts argue that reductions made on the ground that school districts do not have contemporaneous source documents are invalid.

Trial Court Ruling. On January 2, 2009, the Sacramento County Superior Court (Case No. 06CS00748) issued a clarification of ruling and on February 19, 2009, issued a Judgment and Writ, finding that reductions made by the Controller on the ground that claimants did not have contemporaneous source documents supporting their reimbursement claims were invalid as an underground regulation *if* the contemporaneous source document requirement was not in the Commission's parameters and guidelines. The court held that the Controller has no authority to reduce a claim on the ground that a claimant did not maintain contemporaneous source documents to support their claim, absent statutory or regulatory authority to require contemporaneous source documents, or language in the parameters and guidelines requiring it. Pursuant to Government Code section 17558, the Controller's claiming instructions shall be derived from the test claim decision and the adopted parameters and guidelines. Thus, the court granted declaratory relief and a writ of mandate requiring the Controller to set aside the reduction and pay the school district plaintiffs the amounts reduced on two mandated programs that did not have parameters and guidelines language requiring claimants to maintain contemporaneous source documents.

Court of Appeal Filings (Third District Court of Appeal, Case No. C061696). Notices of appeal and cross-appeal have been filed by the SCO, the community college districts, and the school districts, and opening briefs have been filed. The appeal on the issue of the validity of the contemporaneous source documentation requirement remains pending.

Discussion

The proposed amendments to the parameters and guidelines raise the following issue for determination by the Commission:

Issue: Should the parameters and guidelines be amended to add the Commission's current "boilerplate language"?

In 2003, following recommendation from the BSA and direction from the Legislature, the SCO requested, and the Commission adopted amendments to parameters and guidelines that clarify what source documentation claimants are required to retain to support the claims they file to obtain reimbursement for mandated programs, and records retention language that identifies the records that must be retained to support an audit initiated by the SCO.

The adopted language, as detailed on pages 3 and 4 of this analysis, has been included in all parameters and guidelines adopted since 2003.

In addition, section 1183.1, subdivision (a) (5) and (6) require that the parameters and guidelines contain, among other things, the following:

- Claim preparation. Instruction on claim preparation, including instruction for direct and indirect cost reporting, or application of a reasonable reimbursement methodology.

[6] The Commission is not a party to this action.

- Record retention. Notice of the Office of the State Controller's authority to audit claims and the amount of time supporting documents must be retained during period subject to audit.

The SCO is now requesting that parameters and guidelines adopted prior to 2003 be amended to also include the source documentation and records retention language. This analysis pertains to the parameters and guidelines for the *Custody of Minors – Child Abduction and Recovery* program.[7]

Inserting the source documentation and records retention boilerplate language would conform the parameters and guidelines for the *Custody of Minors – Child Abduction and Recovery* program with the parameters and guidelines adopted for other programs, and is consistent with section 1183.1 of the Commission's regulations.

Therefore, staff finds that it is appropriate to approve the SCO's request, and made the following modifications to the parameters and guidelines:

III. Period of Reimbursement

Government Code section 17557, subdivision (d) states that a parameters and guidelines amendment filed on or before the claiming deadline following a fiscal year, shall establish reimbursement eligibility for that fiscal year. This amendment was filed on April 7, 2006, (after the claiming deadline) establishing reimbursement for fiscal year 2005-2006. Therefore, reimbursement for this amendment shall begin on July 1, 2005.

Staff clarified that the proposed amendments would be effective on July 1, 2005.

V. Reimbursable Costs

Staff inserted the following boilerplate language regarding source documentation, as requested by the SCO:

> *To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.*
>
> *Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon personal knowledge." Evidence corroborating the source documents may include data relevant to the*

[7] The SCO only requested that the portions of the boilerplate language regarding source documentation and records retention be added to the parameters and guidelines for the 49 programs. There are other sections of the boilerplate language regarding the remedies available before the Commission, and the legal and factual basis for the parameters and guidelines. Staff did not include these sections because the SCO did not request that they be included.

reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

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

VIII. Records Retention

At the request of the SCO, staff removed the existing language regarding records retention, and replaced it with the following boilerplate language regarding records retention.

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter[*] is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. All documents used to support the reimbursable activities, as described in Section IV, must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

Comments on the Draft Staff Analysis

Commission staff issued a draft staff analysis for review and comment on September 23, 2009.[8] On October 14, 2009, Department of Finance submitted comments concurring with the draft staff analysis, stating "These changes provide claimants with clear instructions regarding documentation and record retention requirements."[9]

Staff Recommendation

Staff recommends that the Commission:

- Adopt the proposed amendments to parameters and guidelines for the *Custody of Minors – Child Abduction and Recovery* program, beginning on page 9.
- Authorize staff to make any non-substantive, technical corrections to the parameters and guidelines following the hearing.

[*] This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

[8] Exhibit E.

[9] Exhibit F.

Adopted: January 21, 1981
Amended: July 19, 1984
Amended: July 25, 1987
Amended: August 26, 1999
Proposed for Amendment: October 30, 2009

PROPOSED AMENDMENT TO PARAMETERS AND GUIDELINES

Family Code Sections 3060 TO 3064, 3130 TO 3134.5, 3408, 3411, AND 3421
Penal Code Sections 277, 278, and 278.5
Welfare And Institutions Code Section 11478.5

Chapter 1399, Statutes of 1976
Chapter 162, Statutes of 1992
Chapter 988, Statutes of 1996

Custody of Minors-Child Abduction and Recovery

05-PGA-26 (CSM 4237)

State Controller's Office, Claimant

This amendment is effective beginning with claims filed for the July 1, 2005 through June 30, 2006 period of reimbursement.

I. SUMMARY OF MANDATE

Chapter 1399, Statutes of 1976, added Sections 4600.1 and 4604 to and amended Sections 5157, 5160, and 5169 of the Civil Code, added Section 278 and 278.5 to the Penal Code, and amended sections 11478.5 of the Welfare and Institutions Code, which increased the level of service provided by several county departments which must become involved in child custody matters. Where previously parents or others interested in the custody status of minors pursued their interests in court with no assistance from law enforcement agencies, due to this statute counties are required to actively assist in the resolution of custody problems and the enforcement of custody decrees. To accomplish this, several additional tools were provided to the courts and enforcement agencies in this legislation, including changes in the procedures for filing petitions to determine custody and enforce visitation rights, increased authorization to issue warrants of arrest to insure compliance, and increased access to locator and other information maintained by County and State departments. These activities increased the level of service provided to the public under Title 9 of Part 5 of the Civil Code, the Uniform Child Custody Jurisdiction Act.

Chapter 990, Statutes of 1983, amended Section 4604 of the Civil Code to clarify that the enforcement requirements of this section applied to visitation decrees as well as custody decrees.

Chapter 162, Statutes of 1992, repealed Sections 4600.1, 4604, 5157, 5160, and 5169 of the Civil Code and without substantial change enacted Sections 3060 to 3064, 3130 to

3134.5, 3408, 3411, and 3421 of the Family Code.

Chapter 988, Statutes of 1996, the Parental Kidnapping Prevention Act, repealed Sections 277, 278 and 278.5 of the Penal Code and enacted in a new statutory scheme in Sections 277, 278 and 278.5 which eliminated the distinction between cases with and cases without a preexisting child custody order.

II. BOARD OF CONTROL DECISIONS

On September 19, 1979, the Board of Control determined that Chapter 1399, Statutes of 1976, imposed a reimbursable state mandate upon counties by requiring district attorney offices to actively assist in the resolution of child custody problems including visitation disputes, the enforcement of custody decrees and of any other order of the court in a child custody proceeding. These activities include all actions necessary to locate a child, the enforcement of child custody decrees, orders to appear, or any other court order defraying expenses related to the return of an illegally detained, abducted or concealed child, proceeding with civil court actions, and guaranteeing the appearance of offenders and minors in court actions. The Board's finding was in response to a claim of first impression filed by the County of San Bernardino.

III. ELIGIBLE CLAIMANTS

Any county which incurs increased costs as a result of this mandate is eligible to claim reimbursement of those costs.

IV. PERIOD OF REIMBURSEMENT

This amendment is effective beginning with claims filed for the July 1, 2005 through June 30, 2006 period of reimbursement.

Chapter 1399, Statutes of 1976, became effective January 1, 1977. Section 17557 of the Government Code (GC) stated that a test claim must be submitted on or before November 30th following a given fiscal year to establish eligibility for that fiscal year. The test claim for this mandate was filed on April 17, 1979; therefore, costs incurred on or after July 1, 1978, are reimbursable. San Bernardino County may claim and be reimbursed for mandated costs incurred on or after July 1, 1977.

Actual costs for one fiscal year should be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to section 17561 (d) (3) of the Government Code (GC), all claims for reimbursement of costs shall be submitted within 120 days of issuance of the claiming instructions by the State Controller.

If the total costs for a given fiscal year do not exceed $200, no reimbursement shall be allowed, except as otherwise allowed by Government Code Section 17564.

V. REIMBURSABLE COSTS

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

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon personal knowledge." Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

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

A. Scope of the Mandate

Counties shall be reimbursed for the increased costs which they are required to incur to have the district attorney actively assist in the resolution of child custody and visitation problems; for the enforcement of custody and visitation orders; for all actions necessary to locate and return a child(ren) by use of any appropriate civil or criminal proceeding; and for complying with other court orders relating to child custody or visitation, as provided in Family Code Sections 3130 to 3134.5, with the exception of those activities listed in

Section VI.

B. Reimbursable Activities

For each eligible claimant meeting the above criteria, all direct and indirect costs of labor, materials and supplies, training and travel for the following activities are eligible for reimbursement:

1. Obtaining compliance with court orders relating to child custody or visitation proceedings and the enforcement of child custody or visitation orders, including:

    a. Contact with child(ren) and other involved persons.

        (1) Receipt of reports and requests for assistance.

(2) Mediating with or advising involved individuals. Mediating services may be provided by other departments. If this is the case, indicate the department.

(3) Locating missing or concealed offender and child(ren).

b. Utilizing any appropriate civil or criminal court action to secure compliance.

(1) Preparation and investigation of reports and requests for assistance.

(2) Seeking physical restraint of offenders and/or the child(ren) to assure compliance with court orders.

(3) Process services and attendant court fees and costs.

(4) Depositions.

c. Physically recovering the child(ren).

(1) Travel expenses, food, lodging, and transportation for the escort and child(ren).

(2) Other personal necessities for the child. All such items purchased must be itemized.

2. Court actions and costs in cases involving child custody or visitation orders from another jurisdiction, which may include, but are not limited to, utilization of the Uniform Child Custody Jurisdiction Act (Family Code Sections 3400 through 3425) and actions relating to the Federal Parental Kidnapping Prevention Act (42 USC 1738A) and The Hague Convention of 25 October 1980 on the Civil Aspects of International Child Abduction (Senate Treaty Document 99-11, 99th Congress, 1st Session).

a. Cost of providing foster care or other short-term care for any child pending return to the out-of-jurisdiction custodian. The reimbursable period of foster home care or other short-term care may not exceed three days unless special circumstances exist.

Please explain the special circumstances. A maximum of ten days per child is allowable. Costs must be identified per child, per day. This cost must be reduced by the amount of state reimbursement for foster home care which is received by the county for the child(ren) so placed.

b. Cost of transporting the child(ren) to the out-of-jurisdiction custodian.

(1) Travel expenses, food, lodging, and transportation for the

escort and child(ren).

(2) Other personal necessities for the child(ren). All such items purchased must be itemized. Cost recovered from any party, individual or agency, must be shown and used as an offset against costs reported in this section.

(3) Securing appearance of offender and/or child(ren) when an arrest warrant has been issued or other order of the court to produce the offender or child(ren).

(a) Cost of serving arrest warrant or order and detaining the individual in custody, if necessary, to assure appearance in accordance with the arrest warrant or order.

(b) Cost of providing foster home care or other short-term care for any child requiring such because of the detention of the individual having custody. The number of days for the foster home care or short-term care shall not exceed the number of days of the detention period of the individual having physical custody of the minor.

(4) Return of an illegally obtained or concealed child(ren) to the legal custodian or agency.

(a) Costs of food, lodging, transportation and other personal necessities for the child(ren) from the time he/she is located until he/she is delivered to the legal custodian or agency. All personal necessities purchased must be itemized.

(b) Cost of an escort for the child(ren), including costs of food, lodging, transportation and other expenses where such costs are a proper charge against the county. The type of escort utilized must be specified.

Any funds received as a result of costs assessed against a defendant or other party in a criminal or civil action for the return or care of the minor(s) (or defendant, if not part of a criminal extradition) must be shown and used as an offset against these costs.

VI. NON-REIMBURSABLE COSTS

A. Costs associated with criminal prosecution, commencing with the defendant's first appearance in a California court, for offenses defined in Sections 278 or 278.5 of the Penal Code, wherein the missing, abducted, or concealed child(ren)

has been returned to the lawful person or agency.

VII. CLAIM PREPARATION AND SUBMISSION

Claims for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section V of this document.

A. Direct Costs

Direct costs are defined as costs that can be traced to specific goods, services, units, programs, activities or functions.

Claimed costs shall be supported by the following cost element information:

1. Salary and Employees' Benefits

   Identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study. Benefits are reimbursable; however, benefit rates must be itemized. If no itemization is submitted, 21 percent must be used for computation of claimed cost.

2. Contracted Services

   Provide copies of the contract, separately show the contract services performed relative to the mandate, and the itemized costs for such services. Invoices must be submitted as supporting documentation with the claim.

3. Materials and Supplies

   Only expenditures which can be identified as a direct cost of the mandate such as, but not limited to, vehicles, office equipment, communication devices, memberships, subscriptions, publications, may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates and allowances received from the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

4. Travel

   Travel expenses for mileage, per diem, lodging, and other employee entitlement are eligible for reimbursement in accordance with the rules of the local jurisdiction. Provide the name(s) of the traveler(s), purpose of

travel, inclusive dates and times of travel, destination points, and travel costs.

5. Training

The cost of 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 date(s) attended, and the location. Reimbursable costs may include salaries and benefits, registration fees, transportation, lodging, and per diem. Ongoing training is essential to the performance of this mandate because of frequent turnover in staff, rapidly changing technology, and developments in case law, statutes, and procedures. Reimbursable training under this section includes child abduction training scheduled during the California Family Support Council's conferences, the annual advanced child abduction training sponsored by the California District Attorney Association, and all other professional training.

B. Indirect Costs

Indirect costs are defined as costs which are incurred for a common or joint purpose, benefiting more than one program and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both (1) overhead costs of the unit performing the mandate, and (2) the costs of central government services distributed to other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the OMB Circular A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) for the department if the indirect cost rate claimed exceeds 10%. If more than one department is claiming indirect costs for the mandated program, each department must have its own ICRP prepared in accordance with OMB Circular A-87. An ICRP must be submitted with the claim when the indirect cost rate exceeds 10%.

1. Reimbursements

On a separate schedule, show details of any reimbursements received from the individuals or agencies involved in these cases. Show the total amount of such reimbursements as a reduction of the amount claimed on the cost summary form.

In addition, the costs claimed must be reduced by the amount recovered from the charges imposed by the court.

Any amount received by a county and forwarded directly to the state, must be reported on the cost summary form, but will not reduce the amount of

the claim.

2. Mileage and Travel

Local entities will be reimbursed according to the rules of the local jurisdiction.

VIII. ~~SUPPORTING DATA~~ RECORD RETENTION

~~For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets that show evidence of and the validity of such costs. These documents must be kept on file by the agency submitting the claim for a period specified in Government Code section 17558.5.~~

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter1 is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described in Section V, must be retained during the period subject to audit. If the Controller has initiated an audit during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

IX. OFFSETTING SAVINGS AND OTHER REIMBURSEMENT

Any offsetting savings the claimant experiences as a direct result of this statute must be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source e.g., federal, state, etc., shall be identified and deducted from the claim.

X. REQUIRED CERTIFICATION

An authorized representative of the claimant will be required to provide a certification of the claim, as specified in the State Controller's claiming instructions, for those costs mandated by the state contained therein.

1 This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

Amended: October 30, 2009
Amended: August 26, 1999
Amended: July 25, 1987
Amended: July 19, 1984
Adopted: January 21, 1981

AMENDMENT TO PARAMETERS AND GUIDELINES

Family Code Sections 3060 TO 3064, 3130 TO 3134.5, 3408, 3411, and 3421
Penal Code Sections 277, 278, and 278.5
Welfare And Institutions Code Section 11478.5

Chapter 1399, Statutes of 1976
Chapter 162, Statutes of 1992
Chapter 988, Statutes of 1996

Custody of Minors-Child Abduction and Recovery

05-PGA-26 (CSM 4237)

State Controller's Office, Claimant

This amendment is effective beginning with claims filed for the
July 1, 2005 through June 30, 2006 period of reimbursement.

I. SUMMARY OF MANDATE

Chapter 1399, Statutes of 1976, added Sections 4600.1 and 4604 to and amended Sections 5157, 5160, and 5169 of the Civil Code, added Section 278 and 278.5 to the Penal Code, and amended sections 11478.5 of the Welfare and Institutions Code, which increased the level of service provided by several county departments which must become involved in child custody matters. Where previously parents or others interested in the custody status of minors pursued their interests in court with no assistance from law enforcement agencies, due to this statute counties are required to actively assist in the resolution of custody problems and the enforcement of custody decrees. To accomplish this, several additional tools were provided to the courts and enforcement agencies in this legislation, including changes in the procedures for filing petitions to determine custody and enforce visitation rights, increased authorization to issue warrants of arrest to insure compliance, and increased access to locator and other information maintained by County and State departments. These activities increased the level of service provided to the public under Title 9 of Part 5 of the Civil Code, the Uniform Child Custody Jurisdiction Act.

Chapter 990, Statutes of 1983, amended Section 4604 of the Civil Code to clarify that the enforcement requirements of this section applied to visitation decrees as well as custody decrees.

Chapter 162, Statutes of 1992, repealed Sections 4600.1, 4604, 5157, 5160, and 5169 of the Civil Code and without substantial change enacted Sections 3060 to 3064, 3130 to 3134.5, 3408, 3411, and 3421 of the Family Code.

Chapter 988, Statutes of 1996, the Parental Kidnapping Prevention Act, repealed Sections 277, 278 and 278.5 of the Penal Code and enacted in a new statutory scheme in Sections 277, 278 and 278.5 which eliminated the distinction between cases with and cases without a preexisting child custody order.

II. BOARD OF CONTROL DECISIONS

On September 19, 1979, the Board of Control determined that Chapter 1399, Statutes of 1976, imposed a reimbursable state mandate upon counties by requiring district attorney offices to actively assist in the resolution of child custody problems including visitation disputes, the enforcement of custody decrees and of any other order of the court in a child custody proceeding. These activities include all actions necessary to locate a child, the enforcement of child custody decrees, orders to appear, or any other court order defraying expenses related to the return of an illegally detained, abducted or concealed child, proceeding with civil court actions, and guaranteeing the appearance of offenders and minors in court actions. The Board's finding was in response to a claim of first impression filed by the County of San Bernardino.

III. ELIGIBLE CLAIMANTS

Any county which incurs increased costs as a result of this mandate is eligible to claim reimbursement of those costs.

IV. PERIOD OF REIMBURSEMENT

This amendment is effective beginning with claims filed for the July 1, 2005 through June 30, 2006 period of reimbursement.

Chapter 1399, Statutes of 1976, became effective January 1, 1977. Section 17557 of the Government Code (GC) stated that a test claim must be submitted on or before November 30th following a given fiscal year to establish eligibility for that fiscal year. The test claim for this mandate was filed on April 17, 1979; therefore, costs incurred on or after July 1, 1978, are reimbursable. San Bernardino County may claim and be reimbursed for mandated costs incurred on or after July 1, 1977.

Actual costs for one fiscal year should be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to section 17561 (d) (3) of the Government Code (GC), all claims for reimbursement of costs shall be submitted within 120 days of issuance of the claiming instructions by the State Controller.

If the total costs for a given fiscal year do not exceed $200, no reimbursement shall be allowed, except as otherwise allowed by Government Code Section 17564.

V. REIMBURSABLE COSTS

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

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon personal knowledge." Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

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

A. Scope of the Mandate

Counties shall be reimbursed for the increased costs which they are required to incur to have the district attorney actively assist in the resolution of child custody and visitation problems; for the enforcement of custody and visitation orders; for all actions necessary to locate and return a child(ren) by use of any appropriate civil or criminal proceeding; and for complying with other court orders relating to child custody or visitation, as provided in Family Code Sections 3130 to 3134.5, with the exception of those activities listed in

Section VI.

B. Reimbursable Activities

For each eligible claimant meeting the above criteria, all direct and indirect costs of labor, materials and supplies, training and travel for the following activities are eligible for reimbursement:

1. Obtaining compliance with court orders relating to child custody or visitation proceedings and the enforcement of child custody or visitation orders, including:

   a. Contact with child(ren) and other involved persons.

      (1) Receipt of reports and requests for assistance.

      (2) Mediating with or advising involved individuals. Mediating services may be provided by other departments. If this is the case, indicate the department.

      (3) Locating missing or concealed offender and child(ren).

   b. Utilizing any appropriate civil or criminal court action to secure compliance.

      (1) Preparation and investigation of reports and requests for assistance.

      (2) Seeking physical restraint of offenders and/or the child(ren) to assure compliance with court orders.

      (3) Process services and attendant court fees and costs.

      (4) Depositions.

   c. Physically recovering the child(ren).

      (1) Travel expenses, food, lodging, and transportation for the escort and child(ren).

      (2) Other personal necessities for the child. All such items purchased must be itemized.

2. Court actions and costs in cases involving child custody or visitation orders from another jurisdiction, which may include, but are not limited to, utilization of the Uniform Child Custody Jurisdiction Act (Family Code Sections 3400 through 3425) and actions relating to the Federal Parental Kidnapping Prevention Act (42 USC 1738A) and The Hague Convention of 25 October 1980 on the Civil Aspects of International Child Abduction (Senate Treaty Document 99-11, 99th Congress, 1st Session).

   a. Cost of providing foster care or other short-term care for any child pending return to the out-of-jurisdiction custodian. The reimbursable period of foster home care or other short-term care

may not exceed three days unless special circumstances exist.

Please explain the special circumstances. A maximum of ten days per child is allowable. Costs must be identified per child, per day. This cost must be reduced by the amount of state reimbursement for foster home care which is received by the county for the child(ren) so placed.

b. Cost of transporting the child(ren) to the out-of-jurisdiction custodian.

(1) Travel expenses, food, lodging, and transportation for the escort and child(ren).

(2) Other personal necessities for the child(ren). All such items purchased must be itemized. Cost recovered from any party, individual or agency, must be shown and used as an offset against costs reported in this section.

(3) Securing appearance of offender and/or child(ren) when an arrest warrant has been issued or other order of the court to produce the offender or child(ren).

(a) Cost of serving arrest warrant or order and detaining the individual in custody, if necessary, to assure appearance in accordance with the arrest warrant or order.

(b) Cost of providing foster home care or other short-term care for any child requiring such because of the detention of the individual having custody. The number of days for the foster home care or short-term care shall not exceed the number of days of the detention period of the individual having physical custody of the minor.

(4) Return of an illegally obtained or concealed child(ren) to the legal custodian or agency.

(a) Costs of food, lodging, transportation and other personal necessities for the child(ren) from the time he/she is located until he/she is delivered to the legal custodian or agency. All personal necessities purchased must be itemized.

(b) Cost of an escort for the child(ren), including costs

of food, lodging, transportation and other expenses where such costs are a proper charge against the county. The type of escort utilized must be specified.

Any funds received as a result of costs assessed against a defendant or other party in a criminal or civil action for the return or care of the minor(s) (or defendant, if not part of a criminal extradition) must be shown and used as an offset against these costs.

VI. NON-REIMBURSABLE COSTS

A. Costs associated with criminal prosecution, commencing with the defendant's first appearance in a California court, for offenses defined in Sections 278 or 278.5 of the Penal Code, wherein the missing, abducted, or concealed child(ren) has been returned to the lawful person or agency.

VII. CLAIM PREPARATION AND SUBMISSION

Claims for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section V of this document.

A. Direct Costs

Direct costs are defined as costs that can be traced to specific goods, services, units, programs, activities or functions.

Claimed costs shall be supported by the following cost element information:

1. Salary and Employees' Benefits

Identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study. Benefits are reimbursable; however, benefit rates must be itemized. If no itemization is submitted, 21 percent must be used for computation of claimed cost.

2. Contracted Services

Provide copies of the contract, separately show the contract services performed relative to the mandate, and the itemized costs for such services. Invoices must be submitted as supporting documentation with

the claim.

3. Materials and Supplies

Only expenditures which can be identified as a direct cost of the mandate such as, but not limited to, vehicles, office equipment, communication devices, memberships, subscriptions, publications, may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates and allowances received from the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

4. Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlement are eligible for reimbursement in accordance with the rules of the local jurisdiction. Provide the name(s) of the traveler(s), purpose of travel, inclusive dates and times of travel, destination points, and travel costs.

5. Training

The cost of 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 date(s) attended, and the location. Reimbursable costs may include salaries and benefits, registration fees, transportation, lodging, and per diem. Ongoing training is essential to the performance of this mandate because of frequent turnover in staff, rapidly changing technology, and developments in case law, statutes, and procedures. Reimbursable training under this section includes child abduction training scheduled during the California Family Support Council's conferences, the annual advanced child abduction training sponsored by the California District Attorney Association, and all other professional training.

B. Indirect Costs

Indirect costs are defined as costs which are incurred for a common or joint purpose, benefiting more than one program and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both (1) overhead costs of the unit performing the mandate, and (2) the costs of central government services distributed to other departments based on a systematic and rational basis through

a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the OMB Circular A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) for the department if the indirect cost rate claimed exceeds 10%. If more than one department is claiming indirect costs for the mandated program, each department must have its own ICRP prepared in accordance with OMB Circular A-87. An ICRP must be submitted with the claim when the indirect cost rate exceeds 10%.

1. Reimbursements

   On a separate schedule, show details of any reimbursements received from the individuals or agencies involved in these cases. Show the total amount of such reimbursements as a reduction of the amount claimed on the cost summary form.

   In addition, the costs claimed must be reduced by the amount recovered from the charges imposed by the court.

   Any amount received by a county and forwarded directly to the state, must be reported on the cost summary form, but will not reduce the amount of the claim.

2. Mileage and Travel

   Local entities will be reimbursed according to the rules of the local jurisdiction.

VIII. RECORD RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter1 is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described in Section V, must be retained during the period subject to audit. If the Controller has initiated an audit during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

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1 This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

IX. OFFSETTING SAVINGS AND OTHER REIMBURSEMENT

Any offsetting savings the claimant experiences as a direct result of this statute must be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source e.g., federal, state, etc., shall be identified and deducted from the claim.

X. REQUIRED CERTIFICATION

An authorized representative of the claimant will be required to provide a certification of the claim, as specified in the State Controller's claiming instructions, for those costs mandated by the state contained therein.

West's Ann.Cal.Penal Code § 278.7

§ 278.7. Exceptions to Section 278.5; belief of immediate bodily injury or emotional harm; report to office of the district attorney; confidentiality

Currentness

(a) Section 278.5 does not apply to a person with a right to custody of a child who, with a good faith and reasonable belief that the child, if left with the other person, will suffer immediate bodily injury or emotional harm, takes, entices away, keeps, withholds, or conceals that child.

(b) Section 278.5 does not apply to a person with a right to custody of a child who has been a victim of domestic violence who, with a good faith and reasonable belief that the child, if left with the other person, will suffer immediate bodily injury or emotional harm, takes, entices away, keeps, withholds, or conceals that child. “Emotional harm” includes having a parent who has committed domestic violence against the parent who is taking, enticing away, keeping, withholding, or concealing the child.

(c) The person who takes, entices away, keeps, withholds, or conceals a child shall do all of the following:

(1) Within a reasonable time from the taking, enticing away, keeping, withholding, or concealing, make a report to the office of the district attorney of the county where the child resided before the action. The report shall include the name of the person, the current address and telephone number of the child and the person, and the reasons the child was taken, enticed away, kept, withheld, or concealed.

(2) Within a reasonable time from the taking, enticing away, keeping, withholding, or concealing, commence a custody proceeding in a court of competent jurisdiction consistent with the federal Parental Kidnapping Prevention Act (Section 1738A, Title 28, United States Code) or the Uniform Child Custody Jurisdiction Act (Part 3 (commencing with Section 3400) of Division 8 of the Family Code).

(3) Inform the district attorney's office of any change of address or telephone number of the person and the child.

(d) For the purposes of this article, a reasonable time within which to make a report to the district attorney's office is at least 10 days and a reasonable time to commence a custody proceeding is at least 30 days. This section shall not preclude a person from making a report to the district attorney's office or commencing a custody proceeding earlier than those specified times.

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(e) The address and telephone number of the person and the child provided pursuant to this section shall remain confidential unless released pursuant to state law or by a court order that contains appropriate safeguards to ensure the safety of the person and the child.

Credits

(Added by Stats.1996, c. 988 (A.B.2936), § 9.)

Notes of Decisions (17)

West's Ann. Cal. Penal Code § 278.7, CA PENAL § 278.7

Current with urgency legislation through Ch. 764 of 2025 Reg.Sess., and Governor's Reorganization Plan No. 1 of 2025. Some statute sections may be more current, see credits for details.

End of Document

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MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

Commission on State Mandates
Filed Date
10/24/2025

25-PGA-01

October 20, 2025

Juliana F. Gmur, Executive Director
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

SUBJECT: Request to Add Statement of Decision and Amend Parameters and Guidelines,
Custody of Minors-Child Abduction and Recovery, 05-PGA-26 (CSM 4237)
Family Code Sections 3060 TO 3064, 3130 TO 3134.5, 3408, 3411, and 3421
Penal Code Sections 277, 278, and 278.5
Welfare And Institutions Code Section 11478.5
Chapter 1399, Statutes 1976; Chapter 162, Statutes 1992;
Chapter 988, Statutes 1996

Dear Juliana F. Gmur:

The State Controller's Office (SCO) is requesting to add a Statement of Decision (Decision) and amend the Parameters and Guidelines (P's and G's) for the Custody of Minors-Child Abduction and Recovery program.

Due to the age of this program, it does not have a Decision which informs the interpretation of the P's and G's. This will assist claimants with filing for only the allowable costs outlined in the P's and G's and avoid confusion over what is unallowable.

The amendment to the P's and G's is to correct the numbering of the reimbursable activities that was changed over the years due to clerical error. Enclosed are excerpts from the P's and G's indicating our proposed amendments. Proposed additions are underlined and deletions are indicated with strikethrough.

PROPOSED AMENDMENT TO PARAMETERS AND GUIDELINES

Family Code Sections 3060 TO 3064, 3130 TO 3134.5, 3408, 3411, and 3421
Penal Code Sections 277, 278, and 278.5 Welfare
And Institutions Code Section 11478.5

Chapter 1399, Statutes of 1976
Chapter 162, Statutes of 1992
Chapter 988, Statutes of 1996

Local Government Programs and Services Division
Mailing Address P.O. Box 942850, Sacramento, CA 94250
3301 C Street, Suite 740, Sacramento, CA 95816

Custody of Minors-Child Abduction and Recovery

05-PGA-26 (CSM 4237)

V. REIMBURSABLE COSTS

Page 4 and 5

2. Court actions and costs in cases involving child custody or visitation orders from another jurisdiction, which may include, but are not limited to, utilization of the Uniform Child Custody Jurisdiction Act (Family Code Sections 3400 through 3425) and actions relating to the Federal Parental Kidnapping Prevention Act (42 USC 1738A) and The Hague Convention of 25 October 1980 on the Civil Aspects of International Child Abduction (Senate Treaty Document 99-11, 99th Congress, 1st Session).

   a. District Attorney cost of notifications sent if jurisdiction is refused.

   ~~a.~~b. Cost of providing foster care or other short-term care for any child pending return to the out-of-jurisdiction custodian. The reimbursable period of foster home care or other short-term care may not exceed three days unless special circumstances exist.

   Please explain the special circumstances. A maximum of ten days per child is allowable. Costs must be identified per child, per day. This cost must be reduced by the amount of state reimbursement for foster home care which is received by the county for the child(ren) so placed.

   ~~b.~~c. Cost of transporting the child(ren) to the out-of-jurisdiction custodian.

      (1) Travel expenses, food, lodging, and transportation for the escort and child(ren).

      (2) Other personal necessities for the child(ren). All such items purchased must be itemized. Cost recovered from any party, individual or agency, must be shown and used as an offset against costs reported in this section.

      ~~(3) Securing appearance of offender and/or child(ren) when an arrest warrant has been issued or other order of the court to produce the offender or child(ren).~~

         ~~(a) Cost of serving arrest warrant or order and detaining the individual in custody, if necessary, to assure appearance in accordance with the arrest warrant or order.~~

         ~~(b) Cost of providing foster home care or other short- term care for any child requiring such because of the detention of the individual having custody. The~~

~~number of days for the foster home care or short- term care shall not exceed the number of days of the detention period of the individual having physical custody of the minor.~~

~~(4) Return of an illegally obtained or concealed child(ren) to the legal custodian or agency.~~

~~(a) Costs of food, lodging, transportation and other personal necessities for the child(ren) from the time he/she is located until he/she is delivered to the legal custodian or agency. All personal necessities purchased must be itemized.~~

~~(b) Cost of an escort for the child(ren), including costs of food, lodging, transportation and other expenses where such costs are a proper charge against the county. The type of escort utilized must be specified.~~

~~Any funds received as a result of costs assessed against a defendant or other party in a criminal or civil action for the return or care of the minor(s) (or defendant, if not part of a criminal extradition) must be shown and used as an offset against these costs.~~

3. Securing appearance of offender and/or child(ren) when an arrest warrant has been issued or other order of the court to produce the offender or child(ren).

   a. Cost of serving arrest warrant or order and detaining the individual in custody, if necessary, to assure appearance in accordance with the arrest warrant or order.

   b. Cost of providing foster home care or other short- term care for any child requiring such because of the detention of the individual having custody. The number of days for the foster home care or short- term care shall not exceed the number of days of the detention period of the individual having physical custody of the minor.

4. Return of an illegally obtained or concealed child(ren) to the legal custodian or agency.

   a. Costs of food, lodging, transportation and other personal necessities for the child(ren) from the time he/she is located until he/she is delivered to the legal custodian or agency. All personal necessities purchased must be itemized.

   b. Cost of an escort for the child(ren), including costs of food, lodging, transportation and other expenses where such costs are a proper charge against the county. The type of escort utilized must be specified.

Any funds received as a result of costs assessed against a defendant or other party in a criminal or civil action for the return or care of the minor(s) (or defendant, if not part of a criminal extradition) must be shown and used as an offset against these costs.

COMMENT: We recommend adding 1993 amendment Reimbursable Activity 2.a., which was omitted in the 1999 amendment, back into the P's and G's and adjusting the following numbering accordingly. Additionally, renumbering 2.b.(3) and 2.b.(4) so they appear as Reimbursable Activities 3 and 4 as they were in the 1990 amendment. We also recommend adding the 1990 and 1993 amendments to the history of this mandate on the top left of page 1.

If you have any questions, please contact Darryl Mar, Manager of the Local Reimbursements Section in the Local Government Programs and Services Division, by email at DMar@sco.ca.gov or telephone at 916-324-0256.

Sincerely,

Darryl Mar

Darryl Mar
Manager, Local Reimbursements Section

Enclosures: 1990 P's and G's, 1993 P's and G's

STATE OF CALIFORNIA

GEORGE DEUKMEJIAN, *Governor*

COMMISSION ON STATE MANDATES
1414 K Street, Suite 315
SACRAMENTO, CA 95814
(916) 323-3562

March 2, 1990

Mr. Glenn Haas, Assistant Chief
Division of Accounting
State Controller's Office (B-8)
3301 C Street, Room 503
Sacramento, CA 95816

Re: Amendments to Parameters and Guidelines and
State Controller's Claiming Instructions
1. Chapter 1357, Statutes of 1976
Guardianship and Conservatorship Filings
2. Chapter 1399, Statutes of 1976
Custody of Minors
3. Chapter 991, Statutes of 1979
Committed Mentally Disordered Sex Offenders:
Extended Commitments
4. Chapter 644, Statutes of 1980
Judicial Court Commitments: Mentally Retarded

Dear Mr. Haas:

Amendments to the parameters and guidelines and/or State Controller's claiming instructions for the above-entitled mandated programs were adopted by the Commission on State Mandates at its February 22, 1990, hearing. The amended parameters and guidelines are enclosed. In addition, amendments to the claiming instructions for the above-entitled mandated programs should be made as follows:

1) Chapter 1357, Statutes of 1976

At "Reimbursement Limitations":

"Costs related to 'court operations' as defined in the Government Code Section 77003 are not reimbursable when the county opts into the Trial Court Funding Program pursuant to Section 77300. ~~Costs related to court appointed investigators and any costs for a jury trial shall not be claimed if the county is participating in the Trial Court Funding Program. Pursuant to Section 77203, block grant disbursements to the county shall be in lieu of any reimbursement of state-mandated local programs for trial courts during those fiscal years in which it is a participant of the program. This provision does not apply to the first half of the 1988-89 fiscal year.~~" In light of Government Code Section 77003, the costs associated with court appointed investigators and any costs for a jury trial shall not be claimed if the county is participating in the Trial Court Funding Program. Pursuant to Section 77203, block grant disbursements to the county shall be in lieu of any reimbursement of state-mandated local programs for trial courts during those fiscal years in which it is a participant of the program. This provision does not apply to the first half of the 1988-89 fiscal year."

2) Chapter 991, Statutes of 1979

At "Reimbursement Limitations":

"Costs related to 'court operations' as defined in the Government Code Section 77003 are not reimbursable when the county opts into the Trial Court Funding Program pursuant to Section 77300. ~~Costs of trial and juror fees shall not be claimed if the county is participating in the Trial Court Funding Program.~~ In light of Government Code Section 77003, the cost of trial and juror fees shall not be claimed if the county is participating in the Trial Court Funding Program. Pursuant to Section 77203, block grant disbursements to the county shall be in lieu of any reimbursement of state-mandated local programs for trial courts during those fiscal years in which it is a participant of the program. This provision does not apply to the first half of the 1988-89 fiscal year."

3) Chapter 644, Statutes of 1980

At "Reimbursement Limitations", first item under part 5:

"costs incurred for investigation, preparation for, and conduct of such proceedings (These costs shall not be claimed if the county is participating in the Trial Court Funding Program, unless they are incurred by the District Attorney.);"

Finally, as you are aware, it is not necessary to address the issue of statewide cost estimate surveys for these programs because sufficient funding is currently provided through the Commission's Local Assistance budget item.

If you have any questions or concerns, please feel free to contact me.

Sincerely,

ROBERT W. EICH
Executive Director

RWE:DFD:cm:0611d
Enclosure: Amended Parameters and Guidelines
cc:w/encl.
Mr. Jim Apps, Department of Finance
Mr. Glen Beatie, State Controller's Office
Mr. Richard Frank, Attorney General's Office
Mr. Juliet Musso, Legislative Analyst's Office
Mr. Allan Burdick, County Supervisors Association of California
Mr. Andrea Hix, David M. Griffith & Associates
Mr. Stan Collis, Administrative Office of the Courts
Mr. Ray Harter, County of Stanislaus

Date Adopted: 1/21/81
Date Amended: 7/19/84
Date Amended: 7/25/87
Date Amended: 10/26/89
Date Amended: 2/22/90

PARAMETERS AND GUIDELINES
CHAPTER 1399, STATUTES OF 1976
CUSTODY OF MINORS

I. SUMMARY OF MANDATE

Chapter 1399, Statutes of 1976 added Sections 4600.1 and 4604 to and amended Sections 5157, 5160 and 5169 of the Civil Code, added Sections 278 and 278.5 to the Penal Code, and amended Sections 11478.5 of the Welfare and Institutions Code, which increased the level of service provided by several county departments which must become involved in child custody matters. Where previously parents or others interested in the custody status of minors pursued their interest in court with no assistance from law enforcement agencies, due to this statute counties are required to actively assist in the resolution of custody problems and the enforcement of custody decrees. To accomplish this, several additional "tools" were provided to the courts and enforcement agencies in this legislation, including changes in the procedures for filing petitions to determine custody and enforce visitation rights, increased authorization to issue warrants of arrest to insure compliance, and increased access to locator and other information maintained by County and State departments. These activities increased the level of service provided to the public under Title 9 of Part 5 of the Civil Code, the Uniform Child Custody Jurisdiction Act.

Chapter 990, Statutes of 1983 amended Section 4604 of the Civil Code to clarify that the enforcement requirements of this section applied to visitation decrees as well as custody decrees.

II. BOARD OF CONTROL DECISION

On September 19, 1979, the Board of Control determined that Chapter 1399, Statutes of 1976, contained a reimbursable state mandate upon counties by requiring

district attorney offices to actively assist in the resolution of child custody problems including visitation disputes, the enforcement of custody decrees and of any other order of the court in a child custody proceeding. These activities include all actions necessary to locate a child, the enforcement of child custody decrees, orders to appear, or any other court order defraying expenses related to the return of an illegally detained, abducted or concealed child, proceedings with civil court actions, and guaranteeing the appearance of offenders and minors in court actions. The Board's finding was in response to a claim of first impression filed by the County of San Bernardino.

III. ELIGIBLE CLAIMANTS

Any county which incurs increased costs as a result of this mandate are eligible to claim reimbursement of those costs.

IV. PERIOD OF REIMBURSEMENT

Chapter 1399, Statutes of 1976 became effective July 1, 1977. Section 17557 of the Government Code (GC) states that a test claim must be submitted on or before November 30th following a given fiscal year to establish eligibility for that fiscal year. The test claim for this mandate was filed on April 17, 1979; therefore, costs incurred on or after July 1, 1978, are reimbursable. San Bernardino County may claim and be reimbursed for mandated costs incurred on or after July 1, 1977.

Actual costs for one fiscal year should be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Section 17561(d)(3) of the Government Code (GC), all claims for reimbursement of costs shall be submitted within 120 days of notification by the State Controller of the enactment of the claims bill.

If the total costs for a given fiscal year do not exceed $200, no reimbursement shall be allowed, except as otherwise allowed by GC Section 17564.

V. REIMBURSABLE COSTS

A. Scope of the Mandate

Counties shall be reimbursed for the increased costs which they are required to incur to have the

district attorney: actively assist in the resolution of child custody and visitation problems; the enforcement of custody and visitation decrees; take all actions necessary to locate and return a child(ren) by use of any appropriate civil or criminal proceeding; and comply with other court orders relating to child custody or visitation, as provided in Civil Code Section 4604, with the exception of those activities listed in Section VI.

B. Reimbursable Activities

For each eligible claimant meeting the above criteria, the following cost items are reimbursable:

1. Obtaining compliance with court orders relating to child custody or visitation proceedings and the enforcement of child custody or visitation degrees.

   a. Contact with child(ren) and other involved persons.

      (1) Receipt of reports and requests for assistance.

      (2) Mediating or advising involved individuals. Mediating services may be provided by other departments. If this is the case, indicate the department.

      (3) Locating missing or concealed offender and child.

   b. Utilizing any appropriate civil or criminal court action to secure compliance.

      (1) Preparation and investigation of reports and requests for assistance.

      (2) Seeking physical restraint of offenders and/or the child(ren) to assure compliance with decrees or court orders.

      (3) Process services and attendant court fees and costs.

      (4) Depositions.

   c. Physically recovering the child(ren).

(1) Travel expenses, food, lodging, and transportation for the escort and child.

(2) Other personal necessities for the child. All such items purchased must be itemized.

2. Court actions and costs in cases involving child custody or visitation decrees from another jurisdiction, which may include, but are not limited to, utilization of the Uniform Child Custody Jurisdiction Act (Civil Code Sections 5150 through 5174) and actions relating to the Federal Parental Kidnapping Prevention Act (42 USC 1738A) and the Hague Convention of 25 October 1980 on the Civil Aspects of International Child Abduction (Senate Treaty Document 99-11, 99th Congress, 1st Session).

a. District Attorney cost of notifications sent if jurisdiction is refused.

b. Cost of providing foster home care or other short-term care for any child pending return to the out-of-jurisdiction custodian. The reimbursable period of foster home care or other short-term care may not exceed three days unless special circumstances exist.

Please explain the special circumstances. A maximum of ten days per child is allowable. Costs must be identified per child, per day. This cost must be reduced by the amount of state reimbursement for foster home care which is received by the county for the child(ren) so placed.

c. Cost of transporting the child to the out-of-jurisdiction custodian.

(1) Travel expenses, food, lodging, and transportation for the escort and child.

(2) Other personal necessities for the child. All such items purchased must be itemized. Costs recovered from any party, individual or agency must be shown and used as an offset against costs reported in this section.

3. Securing appearance of offender and/or child(ren) when an arrest warrant has been issued or other order of the court to produce the offender or child(ren).

   a. Cost of serving arrest warrant or order and detaining the individual in custody, if necessary, to assure appearance in accordance with the arrest warrant or order.

   b. Cost of providing foster home care or other short-term care for any child requiring such because of the detention of the individual having physical custody. The number of days for foster home care or short-term care shall not exceed the number of days of the detention period of the individual having physical custody of the minor.

4. Return of an illegally obtained or concealed child to the legal custodian or agency.

   a. Cost of food, lodging, transportation and other personal necessities for the child from the time he/she is located until he/she is delivered to the legal custodian or agency. All personal necessities purchased must be itemized.

   b. Cost of an escort for the child, including costs of food, lodging, transportation and other expenses where such costs are a proper charge against the county. The type of escort utilized must be specified.

Any funds received as a result of costs assessed against a defendant or other party in a criminal or civil action for the return or care of the minor(s) (or defendant, if not part of a criminal extradition) must be shown and used as an offset against these costs.

VI. NON-REIMBURSABLE COSTS

A. Costs associated with criminal prosecution, commencing with the defendant's apprehension, surrender or first appearance, for offenses defined in Sections 277, 278 and 278.5 of the Penal Code.B.Costs associated with locating an offender and serving a warrant related to either criminal or civil proceedings defined in Sections 277, 278 and

278.5 of the Penal Code wherein the missing, abducted, or concealed child(ren) has been returned to the lawful person or agency.

C. Governing Authority

The costs for the salary and expenses of the governing authority, as defined by the (Federal) Office of Management and Budget Circular A-87, such costs occur as an integral part of "general government" and, therefore, are not increased or decreased by mandated programs.

VII. CLAIM PREPARATION AND SUBMISSION

A. Filing

Each claim for reimbursement pursuant to this mandate must be timely filed and set forth a listing of each reimbursable activity for which reimbursement is claimed under this mandate.

B. Supporting Documentation

Claimed costs should be supported by the following:

1. Salary and Employees' Benefits

Identify the employee(s), show the classification of the employee(s), involved, describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study. Benefits are reimbursable; however, benefit rates must be itemized. If no itemization is submitted, 21 percent must be used for computation of claimed cost.

2. Contracted Services

Provide copies of the contract, separately show the contract service performed relative to the mandate, and the itemized costs for such services. Invoices must be submitted as supporting documentation with the claim.

3. Services and Supplies

Only expenditures which can be identified as a direct cost of the mandate can be claimed.

Expenditures will be categorized in accordance with the State Controller manual entitled "Accounting Standards and Procedures for Counties." Compensation for use of equipment is allowable through a use allowance or depreciation charge for the period it is assigned to the mandate; however, the cost is normally claimable through an indirect cost rate. If such cost is directly charged, a supporting schedule showing how this cost was computed must be attached.

4. Allowable Overhead Cost

Indirect costs may only be claimed through an indirect cost rate proposal prepared in accordance with the provisions of (Federal) Office of Management and Budget Circular A-87. Normally, the indirect cost rate will be a percentage of direct salary and benefit costs. Indirect costs may include cost of space, equipment, utilities, insurance, administration, etc. (i.e., those elements of indirect costs incurred as a result of the mandate, origination in the performing unit and the cost of central administrative services not otherwise treated as direct cost). The indirect cost rate must be shown on the report.

5. Reimbursements

On a separate schedule, show details of any reimbursements received from the individuals or agencies involved in these cases. Show the total amount of such reimbursements as a reduction of the amount claimed on the cost summary form.

In addition, the costs claimed must be reduced by the amount recovered from the charges imposed by the court.

6. Mileage and Travel

Local entities will be reimbursed according to the rules of the local jurisdiction.

VIII. SUPPORTING DATA

For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets that show evidence of and the validity of such costs. These documents must be kept on file by the agency submitting

the claim for a period of no less than three (3) years from the date of the final payment of the claim pursuant to this mandate, and made available on the request of the State Controller or his agent.

IX. OFFSETTING SAVINGS AND OTHER REIMBURSEMENT

Any offsetting savings the claimant experiences as a direct result of this statute must be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source e.g., federal, state, etc., shall be identified and deducted from this claim.

X. REQUIRED CERTIFICATION

The following certification must accompany the claim:

I DO HEREBY CERTIFY under penalty of perjury:

THAT the foregoing is true and correct;

THAT Sections 1090 through 1096, inclusive, of the Government Code and other applicable provisions of the law have been complied with;

and

THAT I am the person authorized by the local agency to file claims for funds with the State of California.

_____ _____

Signature of Authorized Representative — Date

_____ ( )_____

Title — Telephone No.

WP 0612d

Date Adopted: 1/21/81
Date Amended: 7/19/84
Date Amended: 7/25/87
Date Amended: 10/26/89
Date Amended: 2/22/90
Date Amended: 7/22/93

PARAMETERS AND GUIDELINES
CIVIL CODE SECTIONS 4600.1, 4604, 5157, 5160, AND 5169
PENAL CODE SECTIONS 278 AND 278.5
WELFARE AND INSTITUTIONS CODE SECTION 11478.5
CHAPTER 1399, STATUTES OF 1976
CHILD ABDUCTION AND RECOVERY

I. SUMMARY OF MANDATE

Chapter 1399, Statutes of 1976, added Sections 4600.1 and 4604 to and amended Sections 5157, 5160 and 5169 of the Civil Code, added Sections 278 and 278.5 to the Penal Code, and amended sections 11478.5 of the Welfare and Institutions Code, which increased the level of service provided by several county departments which must become involved in child custody matters. Where previously parents or others interested in the custody status of minors pursued their interest in court with no assistance from law enforcement agencies, due to this statute counties are required to actively assist in the resolution of custody problems and the enforcement of custody decrees. To accomplish this, several additional "tools" were provided to the courts and enforcement agencies in this legislation, including changes in the procedures for filing petitions to determine custody and enforce visitation rights, increased authorization to issue warrants of arrest to insure compliance, and increased access to locator and other information maintained by County and State departments. These activities increased the level of service provided to the public under Title 9 of Part 5 of the Civil Code, the Uniform Child Custody Jurisdiction Act.

Chapter 990, Statutes of 1983, amended Section 4604 of the Civil Code to clarify that the enforcement requirements of this section applied to visitation decrees as well as custody decrees.

II. BOARD OF CONTROL DECISION

On September 19, 1979, the Board of Control determined that Chapter 1399, Statutes of 1976, imposed a reimbursable state mandate upon counties by requiring district attorney offices to actively assist in the resolution of child custody problems including visitation disputes, the enforcement of custody decrees and of any other order of the court in a child custody proceeding. These activities include all actions necessary to locate a child, the enforcement of

child custody decrees, orders to appear, or any other court order defraying expenses related to the return of an illegally detained, abducted or concealed child, proceedings with civil court actions, and guaranteeing the appearance of offenders and minors in court actions. The Board's finding was in response to a claim of first impression filed by the County of San Bernardino.

III. ELIGIBLE CLAIMANTS

Any county which incurs increased costs as a result of this mandated program is eligible to claim reimbursement of those costs.

IV. PERIOD OF REIMBURSEMENT

Chapter 1399, Statutes of 1976, became effective January 1, 1977. Section 17557 of the Government Code (GC) stated that a test claim must be submitted on or before November 30th following a given fiscal year to establish eligibility for that fiscal year. The test claim for this mandate was filed on April 17, 1979; therefore, costs incurred on or after July 1, 1978, are reimbursable. San Bernardino County may claim and be reimbursed for mandated costs incurred on or after July 1, 1977.

Actual costs for one fiscal year should be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to section 17561(d)(3) of the Government Code (GC), all claims for reimbursement of costs shall be submitted within 120 days of notification by the State Controller of the enactment of the claims bill.

If the total costs for a given fiscal year do not exceed $200, no reimbursement shall be allowed, except as otherwise allowed by GC Section 17564.

V. REIMBURSABLE COSTS

A. Scope of the Mandate

Counties shall be reimbursed for the increased costs which they are required to incur to have the district attorney actively assist in the resolution of child custody and visitation problems; for the enforcement of custody and visitation decrees; for all actions necessary to locate and return a child(ren) by use of any appropriate civil or criminal proceeding; and for complying with other court orders relating to child

custody or visitation, as provided in Civil Code Section 4604, with the exception of those activities listed in Section VI.

B. Reimbursable Activities

For each eligible claimant meeting the above criteria, the following cost items are reimbursable:

1. Obtaining compliance with court orders relating to child custody or visitation proceedings and the enforcement of child custody or visitation decrees.

   a. Contact with child(ren) and other involved persons.

      (1) Receipt of reports and requests for assistance.

      (2) Mediating with or advising involved individuals. Mediating services may be provided by other departments. If this is the case, indicate the department.

      (3) Locating missing or concealed offender and child(ren).

   b. Utilizing any appropriate civil or criminal court action to secure compliance.

      (1) Preparation and investigation of reports and requests for assistance.

      (2) Seeking physical restraint of offenders and/or the child(ren) to assure compliance with decrees or court orders.

      (3) Process services and attendant court fees and costs.

      (4) Depositions.

   c. Physically recovering the child(ren).

      (1) Travel expenses, food, lodging, and transportation for the escort and child(ren).

      (2) Other personal necessities for the child(ren). All such items purchased must be itemized.

2. Court actions and costs in cases involving child custody or visitation decrees from another jurisdiction, which may include, but are not limited to, utilization of the Uniform Child Custody Jurisdiction Act (Civil Code Sections 5150 through 5174) and actions relating to the Federal Parental Kidnapping Prevention Act (42 USC 1738A) and The Hague Convention of 25 October 1980 on the Civil Aspects of International Child Abduction (Senate Treaty Document 99-11, 99th Congress, 1st Session).

   a. District Attorney's cost of notifications sent if jurisdiction is refused.

   b. Cost of providing foster home care or other short-term care for any child pending return to the out-of-jurisdiction custodian. The reimbursable period of foster home care or other short-term care may not exceed three days unless special circumstances exist.

      Please explain the special circumstances. A maximum of ten days per child is allowable. Costs must be identified per child, per day. This cost must be reduced by the amount of state reimbursement for foster home care which is received by the county for the child(ren) so placed.

   c. Cost of transporting the child(ren) to the out-of-jurisdiction custodian.

      (1) Travel expenses, food, lodging, and transportation for the escort and child(ren).

      (2) Other personal necessities for the child(ren). All such items purchased must be itemized. Costs recovered from any party I individual or agency must be shown and used as an offset against costs reported in this section.

      (3) Securing appearance of offender and/or child(ren) when an arrest warrant has been issued or other order of the court to produce the offender or child(ren).

         a. Cost of serving arrest warrant or order and detaining the individual in custody, if necessary, to assure

appearance in accordance with the arrest warrant or order.

b. Cost of providing foster home care or other short-term care for any child requiring such because of the detention of the individual having physical custody. The number of days for foster home care or short-term care shall not exceed the number of days of the detention period of the individual having physical custody of the minor,

(4) Return of an illegally obtained or concealed child(ren) to the legal custodian or agency.

a. Cost of food, lodging, transportation and other personal necessities for the child(ren) from the time he/she is located until he/she is delivered to the legal custodian or agency. All personal necessities purchased must be itemized.

b. Cost of an escort for the child(ren), including costs of food, lodging, transportation and other expenses where such costs are a proper charge against the county. The type of escort utilized must be specified.

Any funds received as a result of costs assessed against a defendant or other party in a criminal or civil action for the return or care of the minor(s) (or defendant, if not part of a criminal extradition) must be shown and used as an offset against these costs.

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IX. OFFSETTING SAVINGS AND OTHER REIMBURSEMENT

Any offsetting savings the claimant experiences as a direct result of this statute must be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source e.g., federal, state, etc., shall be identified and deducted from this claim.

X. REQUIRED CERTIFICATION

An authorized representative of the claimant will be required to provide a certification of the claim, as specified in the State Controller's claiming instructions, for those costs mandated by the state contained herein.

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 October 30, 2025, I served the:

- **Current Mailing List dated October 29, 2025**
- **Notice of Complete Request for Parameters and Guidelines Amendment, Schedule for Comments, and Notice of Tentative Hearing Date issued October 30, 2025**
- **Request for Parameters and Guidelines Amendment filed by the State Controller's Office on October 24, 2025**

  Custody of Minors - Child Abduction and Recovery, 25-PGA-01
  Family Code Sections 3060 to 3064, 3130 to 3134.5, 3408, 3411, and 3421
  Penal Code Sections 277, 278, and 278.5
  Welfare And Institutions Code Section 11478.5
  Statutes 1976, Chapter 1399; Statutes 1992, Chapter 162;
  Statutes 1996, Chapter 988
  State Controller's Office, Requester

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 October 30, 2025 at Sacramento, California.

Jill Magee

_____

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

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 10/29/25

Claim Number: 25-PGA-01

Matter: Custody of Minors - Child Abduction and Recovery

Requester: State Controller

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.)

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Exhibit 5

to Declaration of William Charles Hughes

LOS ANGELES COUNTY

Audit Report

CUSTODY OF MINORS – CHILD ABDUCTION AND RECOVERY PROGRAM

Chapter 1399, Statutes of 1976;
Chapter 162, Statutes of 1992;
and Chapter 988, Statutes of 1996

July 1, 2017, through June 30, 2021

MALIA M. COHEN
California State Controller

May 2024

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

May 2, 2024

CERTIFIED U.S. MAIL—RETURN RECEIPT REQUESTED

Oscar Valdez, Auditor-Controller
Los Angeles County
500 West Temple Street, Suite 525
Los Angeles, CA 90012

Dear Mr. Valdez:

The State Controller's Office audited the costs claimed by Los Angeles County for the legislatively mandated Custody of Minors – Child Abduction and Recovery Program for the period of July 1, 2017, through June 30, 2021.

The county claimed $10,292,232 for costs of the mandated program. Our audit found that none of the claimed costs are allowable, primarily because the county did not provide contemporaneous supporting documentation. The State paid the county $10,172,773.

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

This final audit report contains an adjustment to costs claimed by the county. If you disagree with the audit finding, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (Commission). Pursuant to the Commission's regulations, outlined in Title 2, California Code of Regulations, section 1185.1, subdivision (c), an IRC challenging this adjustment must be filed with the Commission no later than three years following the date of this report, regardless of whether this report is subsequently supplemented, superseded, or otherwise amended. IRC information is available on the Commission's website at www.csm.ca.gov/forms/IRCForm.pdf.

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

Sincerely,

Original signed by

Kimberly A. Tarvin, CPA
Chief, Division of Audits

KAT/ac

Attachment

Copy: Rachelle Anema, Chief
Accounting Division
Los Angeles County Auditor-Controller's Office
Fernando Lemus, Principal Accountant-Auditor
Accounting Division
Los Angeles County Auditor-Controller's Office
Chris Hill, Principal Program Budget Analyst
Local Government Unit
California Department of Finance
Ted Doan, Finance Budget Analyst
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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by Los Angeles County for the legislatively mandated Custody of Minors – Child Abduction and Recovery (CAR) Program for the period of July 1, 2017, through June 30, 2021.

The county claimed $10,292,232 for costs of the mandated program. Our audit found that none of the claimed costs are allowable, primarily because the county did not provide contemporaneous supporting documentation. The State paid the county $10,172,773.

Background

Chapter 1399, Statutes of 1976, established the mandated CAR Program, based on the following laws:

- Civil Code section 4600.1 (repealed and added as Family Code [FC] sections 3060 through 3064 by Chapter 162, Statutes of 1992);
- Penal Code (PC) sections 278 and 278.5 (repealed and added as PC sections 277, 278, and 278.5 by Chapter 988, Statutes of 1996); and
- Welfare and Institutions Code section 11478.5 (repealed and added as FC section 17506 by Chapter 478, Statutes of 1999; last amended by Chapter 759, Statutes of 2002).

These laws require the District Attorney's Office to assist persons having legal custody of a child in:

- Locating their children when they are unlawfully taken away;
- Gaining enforcement of custody and visitation decrees and orders to appear;
- Defraying expenses related to the return of an illegally detained, abducted, or concealed child;
- Civil court action proceedings; and
- Guaranteeing the appearance of offenders and minors in court actions.

On September 19, 1979, the State Board of Control (now the Commission on State Mandates [Commission]) determined that this legislation imposed a state mandate reimbursable under Government Code (GC) section 17561.

The parameters and guidelines establish the state mandate and define reimbursement criteria. The Commission adopted the parameters and guidelines on January 21, 1981; they were last amended on October 30, 2009. In compliance with GC section 17558, the SCO issues the *Mandated Cost Manual for Local Agencies* (*Mandated Cost Manual*) for mandated programs to assist local agencies in claiming reimbursable costs.

Audit Authority

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

Objective, Scope, and Methodology

The objective of our audit was to determine whether claimed costs represent increased costs resulting from the legislatively mandated CAR Program. Specifically, we conducted this audit to determine whether claimed costs were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

Unreasonable and/or excessive costs include ineligible costs that are not identified in the program's parameters and guidelines as reimbursable costs.

The audit period was July 1, 2017, through June 30, 2021.

To achieve our objective, we performed the following procedures:

- We reviewed the annual mandated cost claims filed by the county for the audit period and identified the significant cost components of each claim as salaries and benefits, and indirect costs. We then determined whether there were any errors or unusual or unexpected variances from year to year. We reviewed the claimed activities to determine whether they adhered to the SCO's *Mandated Cost Manual* and the program's parameters and guidelines.

- We completed an internal control questionnaire by interviewing key county staff members. We discussed the claim preparation process with county staff members to determine what information was obtained, who obtained it, and how it was used.

- We reviewed time records, which the county called *time studies*, provided by the county for the audit period. We also reviewed payroll records for the claimed employees. We noted various issues with the time studies that we reviewed; the records provided as support for the claimed costs did not meet the requirements of the program's parameters and guidelines (see Finding).

- We reviewed the county's single audit and revenue reports to identify potential sources of offsetting revenues and reimbursements from federal or pass-through programs applicable to this mandated program. The county did not claim offsetting revenues for the audit period, and we found no instances of unreported offsetting revenue. We noted no exceptions.

We did not audit the county's financial statements.

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

audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Conclusion

As a result of performing the audit procedures, we found an instance of noncompliance with the requirements described in our audit objective. We did not find that the county claimed costs that were funded by other sources; however, we did find that it claimed unsupported costs, as quantified in the Schedule and described in the Finding and Recommendation section. To the extent that the county claimed costs not supported by appropriate source documents, such costs are also unreasonable and/or excessive.

For the audit period, Los Angeles County claimed $10,292,232 for costs of the legislatively mandated CAR Program. Our audit found that the entire amount is unallowable. The State paid the county $10,172,773.

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

Follow-up on Prior Audit Findings

The county has satisfactorily resolved the findings noted in our prior audit report for the period of July 1, 1999, through June 30, 2002, issued on January 19, 2007.

The prior audit report was conducted under the program's previous parameters and guidelines, adopted on August 26, 1999.

Views of Responsible Officials

We issued a draft audit report on June 28, 2023. Los Angeles County's representative responded by letter dated July 27, 2023, disagreeing with the audit results. This final audit report includes the county's response as an attachment.

Restricted Use

This audit report is solely for the information and use of Los Angeles County, the Department of Finance, and the SCO; it is not intended to be, and should not be, used by anyone other than these specified parties. This restriction is not intended to limit distribution of this audit report, which is a matter of public record and is available on the SCO website at www.sco.ca.gov.

Original signed by

Kimberly A. Tarvin, CPA
Chief, Division of Audits

May 2, 2024

Schedule—
Summary of Program Costs
July 1, 2017, through June 30, 2021

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment[1]
July 1, 2017, through June 30, 2018			
Direct Costs:			
Salaries and benefits	$ 2,242,310	-	$ (2,242,310)
Total direct costs	2,242,310	-	(2,242,310)
Indirect costs	894,247	-	(894,247)
Total direct and indirect costs	3,136,557	-	(3,136,557)
Less: offsetting revenue	-	-	-
Total program costs	$ 3,136,557	-	$ (3,136,557)
Less amount paid by the State [2]		(3,136,557)	
Amount paid in excess of allowable costs claimed		$ (3,136,557)	
July 1, 2018, through June 30, 2019			
Direct Costs:			
Salaries and benefits	$ 1,959,043	-	$ (1,959,043)
Total direct costs	1,959,043	-	(1,959,043)
Indirect costs	743,977	-	(743,977)
Total direct and indirect costs	2,703,020	-	(2,703,020)
Less: offsetting revenue	-	-	-
Total program costs	$ 2,703,020	-	$ (2,703,020)
Less amount paid by the State [2]		(2,583,561)	
Amount paid in excess of allowable costs claimed		$ (2,583,561)	
July 1, 2019, through June 30, 2020			
Direct Costs:			
Salaries and benefits	$ 1,678,993	-	$ (1,678,993)
Total direct costs	1,678,993	-	(1,678,993)
Indirect costs	628,821	-	(628,821)
Total direct and indirect costs	2,307,814	-	(2,307,814)
Less: offsetting revenue	-	-	-
Total program costs	$ 2,307,814	-	$ (2,307,814)
Less amount paid by the State [2]		(2,307,814)	
Amount paid in excess of allowable costs claimed		$ (2,307,814)	

Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment[1]
July 1, 2020, through June 30, 2021			
Direct Costs:			
Salaries and benefits	$ 1,556,317	-	$ (1,556,317)
Total direct costs	1,556,317	-	(1,556,317)
Indirect costs	588,524	-	(588,524)
Total direct and indirect costs	2,144,841	-	(2,144,841)
Less: offsetting revenue	-	-	-
Total program costs	$ 2,144,841	-	$ (2,144,841)
Less amount paid by the State [2]		(2,144,841)	
Amount paid in excess of allowable costs claimed		$ (2,144,841)	
Summary: July 1, 2017, through June 30, 2021			
Direct Costs:			
Salaries and benefits	$ 7,436,663	-	$ (7,436,663)
Total direct costs	7,436,663	-	(7,436,663)
Indirect costs	2,855,569	-	(2,855,569)
Total direct and indirect costs	10,292,232	-	(10,292,232)
Less: offsetting revenue	-	-	-
Total program costs	$ 10,292,232	-	$ (10,292,232)
Less amount paid by the State [2]		(10,172,773)	
Amount paid in excess of allowable costs claimed		$ (10,172,773)	

[1] See the Finding and Recommendation section.

[2] Payment amount current as of October 6, 2023.

Finding and Recommendation

FINDING—
Unsupported salaries, benefits, and related indirect costs

The county claimed $7,436,663 in salaries and benefits for the audit period. We determined that the entire amount is unallowable. The related unallowable indirect costs total $2,855,569, for total unallowable costs of $10,292,232. The costs are primarily unallowable because the county did not provide contemporaneous source documentation to support the mandated functions performed or the actual number of hours devoted to each function.

The following table summarizes the unallowable salaries and benefits, the related indirect costs, and the audit adjustment by fiscal year:

Cost Elements	2017-18	2018-19	2019-20	2020-21	Total
Unallowable salaries	$ (1,404,437)	$ (1,217,659)	$ (1,013,744)	$ (953,421)	$ (4,589,261)
+ Unallowable benefits	+ (837,873)	+ (741,384)	+ (665,249)	+ (602,896)	+ (2,847,402)
Sub-total: Unallowable salaries and benefits	(2,242,310)	(1,959,043)	(1,678,993)	(1,556,317)	(7,436,663)
× Claimed indirect cost rate (applies to salaries only)	× 63.67%	× 61.10%	× 62.03%	× 61.73%	×
Related indirect costs *(immaterial difference due to rounding)*	+ (894,247)	+ (743,978)	+ (628,820)	+ (588,524)	+ (2,855,569)
Audit adjustment	$ (3,136,557)	$ (2,703,021)	$ (2,307,813)	$ (2,144,841)	$ (10,292,232)

The county provided monthly time studies for Bureau of Investigations and Bureau of Prosecution employees. The employees' hours were charged to the following items:

(1) FC sections 3130 through 3133;

(2) FC sections 3408(c) and 3408(d);

(3) FC sections 3411(a) and 3421(c); and

(4) PC sections 277, 278, and 278.5.

The time studies include the following instructions:

> **Section 3130–3133**
>
> Activity performed under item number (1) involving enforcement of custody orders should be indicated in this category. . . .
>
> **Section 277, 278, 278.5**
>
> Activities performed under item (4) in the return of an illegally concealed child or minor to its legal custodian should be indicated in this category.

The time studies also include the following instructions for "non-claimable" activities:

> **Section 277, 278, 278.5 – Non-Claimable (8)**
>
> All non-claimable custody of minors activities should be indicated in this category.
>
> **Other – Non-Claimable Activity Item Number (9)**
>
> Please explain any entries in this category.

After discussions with county personnel, we determined that both Deputy District Attorneys and District Attorney Investigators are, at times, involved in activities after the defendant's arraignment date. Without a description of the mandated functions, we were unable to determine whether the county had claimed unallowable costs associated with criminal prosecution commencing with the defendant's first appearance in a California court, or claimed costs associated with non-mandated activities.

We reviewed the time studies for fiscal year (FY) 2018-19 and FY 2020-21. During our review, we noted the following deficiencies with the time studies:

- Time studies were not signed by the employee and/or the employee's supervisor.
- Time studies were signed before the end of the time-studied month.
- Time study signatures were the same for the employee and the employee's supervisor.
- Time studies were signed a month or several months after the end of the time-studied month.

During fieldwork, the Bureau of Special Prosecutions also provided us with child abduction and recovery case file documents from eight sample cases. The documents included Los Angeles Superior Court Minute Orders, attorney case notes, court transcripts, and attorney emails. In addition, the Bureau of Investigations provided us with child abduction and recovery case file documents for four sample cases (three of which were outside the audit period). None of the provided documents describe the mandated functions performed or specify the actual number of hours devoted to each function.

Based on the documentation provided, we were unable to determine the mandated functions performed, the actual number of hours devoted to each function, or the validity of the costs. Only actual costs traceable to source documents may be claimed for this program.

In addition, the county did not separately identify its time spent on activities for PC section 278.7 cases (commonly referred to as "good cause" cases). After discussions with county personnel, we determined that the Intermediate Typist Clerk position performs activities for "good cause" cases. Time spent on "good cause" cases is unallowable because the parameters and guidelines do not identify "good cause" cases as reimbursable costs.

The parameters and guidelines incorporate requirements of PC sections 278 and 278.5, as amended by Chapter 988, Statutes of 1996. This law, known as the Parental Kidnapping Prevention Act, also added PC section 278.7. However, PC section 278.7 was not incorporated into the parameters and guidelines; therefore, any costs claimed under this section are not reimbursable.

Section V., "Reimbursable Costs," of the parameters and guidelines begins:

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

Section VII.A.1., "Salaries and Employees' Benefits" of the parameters and guidelines states, in part:

> Identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study. . . .

Recommendation

We recommend that the county:

- Follow the SCO's *Mandated Cost Manual* and the mandated program's parameters and guidelines when preparing its reimbursement claims; and
- Ensure that claimed costs are supported by source documentation.

County Response

> **I. SUMMARY OF RESPONSE**
>
> By letter dated June 28, 2023, the State Controller's Office ("Controller") has provided the County of Los Angeles ("County") the results of the Controller's draft audit of the County's claims for costs incurred in implementing the Custody of Minors-Child Abduction and Recovery Program ("Child Custody Program") for the period July 1, 2017, through June 30, 2021. During this period, the Los Angeles County District Attorney's Office, including its Bureau of Investigation, filed 141 cases, and declined 244 more. It expended approximately 67,328 hours. For the calendar years 2017 through 2021, these efforts resulted in the recovery or reunification of over 300 minors. The District Attorney's Office is proud of its work. The office has provided immeasurable comfort and peace of mind to the families involved.
>
> The Controller's draft audit, however, values this work as worth $0.00. Although the Child Custody Program in its various forms has been a reimbursable mandate since 1979, and the Controller has reimbursed the County for this work from the program's conception, the Controller has now reversed its position and asserts that the same documentation that was found sufficient in the past is now insufficient. The Controller did this without prior notice or warning and after the time periods had

passed, effectively precluding the County from providing the documentation the Controller now seeks.

The County does not agree with the Controller that the submitted documentation, as well as the supporting documentation provided to the Controller during the audit, is insufficient. The documents provided details of the employees involved and the cost of each employee's services, both direct and indirect. The time sheets provided allocate each employee's time between claimable and non-claimable activities in accordance with this program's Parameters and Guidelines.

There is no dispute that claimable services were rendered. Contrary to the draft audit's conclusions, the time sheets and other documentation submitted in support of the claims are source documents that show the validity of the costs, when they were incurred, and their relationship to the reimbursable activities within the meaning of the Parameters and Guidelines. The draft audit's conclusions otherwise are unsupported and are arbitrary, capricious, and an abuse of discretion. . . .

IV. THE AUDIT FOR [FY] 2017-2018 SHOULD BE WITHDRAWN AS UNTIMELY

The audit for FY 2017-2018 is untimely and should be withdrawn.

The County filed its reimbursement claim for FY 2017-2018 on January 25, 2019. *See* Form FAM-27, dated January 25, 2019, enclosed herewith (Attachment II). The Controller initiated its audit of this fiscal year on August 5, 2022. *See* Letter to Arlene Barrera, dated August 5, 2022, enclosed herewith (Attachment III).

Government Code § 17558.5(a) provides that "[a] reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later."

Here the initiation of the audit for FY 2017-2018 occurred more than three years after January 25, 2019, the date the claim for these costs were filed. The claim was not amended. The audit for FY 2017-2018 is untimely and should be withdrawn.

V. THE TIME STUDIES AND OTHER DOCUMENTS SUBMITTED BY THE COUNTY ARE SOURCE DOCUMENTS THAT SHOW THE VALIDITY OF THE CLAIMED COSTS

A. The County Submitted Source Documents Consistent with the Parameters and Guidelines

The County submitted time studies, salary and benefits information, and an indirect cost calculation in support of the costs incurred for each fiscal year. Contrary to the Controller's assertion, these documents are valid source documents as set forth by the Parameters and Guidelines.

The Parameters and Guidelines provide that claimed costs must be supported by documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. Employee time records or time logs are specifically referenced as acceptable source documents. *See* Parameters and Guidelines, Section V.

The County has submitted such source documents here. First, there are the time study reports. Although titled "time study," these are actually time sheets. Each deputy district attorney, paralegal, investigator, and clerk completes his or her own time sheet. The time sheets set forth the time expended on both claimable and non-claimable matters.

Each time sheet contains instructions as to how the time sheet is to be completed. Enforcement of custody orders is included under Family Code §§ 3130–3133. The return of an illegally concealed child or minor to its legal custodian is to be included under Penal Code §§ 277, 278, and 278.5.

The directions also specifically provide that all non-claimable activities are to be segregated and placed under the non-claimable section. The total hours expended on both claimable and non-claimable matters are totaled for each day. Each employee is instructed that the time sheets are to be completed on a daily basis, certified by the employee, and signed, dated, and submitted at the end of each month. Each employee's supervisor also signs and certifies that the time sheet is true and correct to the best of his or her knowledge.

In addition to the time sheet, the Controller also received in support of each claim a list of each attorney, paralegal, and investigator assigned to the appropriate category of compensable activities. With respect to Los Angeles County, these would be Family Code §§ 3130–3133 or Penal Code §§ 277, 278, and 278.5 matters. Support documentation showing salaries, benefits, and indirect costs was also supplied.

These documents were consistent with the Controller's Mandated Cost Manual for Local Agencies. Section 9(a) of that manual addresses actual time reporting. It provides in pertinent part that:

> Each program's Ps & Gs define reimbursable activities for each mandated cost program. When employees work on multiple activities, a distribution of their salaries or wages must be supported by personnel activity reports or equivalent documentation that must:
>
> (1) Reflect an after-the-fact (contemporaneous) distribution of the actual activity of each employee.
>
> (2) Account for the total activity for which each employee is compensated.
>
> (3) Be prepared at least monthly and must coincide with one or more pay periods.
>
> (4) Be signed by the employee.

That is the case here. Each employee time sheet reflects an after-the-fact (contemporaneous) distribution of the employee's actual activity, accounts for each employee's total activity, is prepared monthly and coincides with one or more pay periods, and is signed by the employee, as well as his or her supervisor. *Significantly, the Mandated Cost Manual does not call for the further detail on which the draft audit bases its conclusions.*

The County also supplied additional information during the audit. This information included a list of all matters handled by investigators as well as case files from representative custody and Hague Convention matters.

The Parameters and Guidelines provide that the claimant must identify each cost element for which reimbursement is claimed, and claimed costs must be identified to each cost element. With respect to salary and employee's benefits specifically, the Parameters and Guidelines require the documents "identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed, and specify the actual number of hours devoted to each function, the productive hourly rate and the related benefits." Parameters and Guidelines, Section VII.A.1.

That was done here. Each claim was supported by a schedule of employees, his or her classification, and the salary and other benefits claimed. Each employee's time sheet allocated his or her time on a daily basis to the reimbursable activity identified in Section V of the Parameters and Guidelines. Each employee's time was allocated between Section V.B.1, obtaining compliance with court orders (Family Code §§ 3130–3033), or Section V.B.2, return of illegally concealed children or minors to his or her legal custodian (Penal Code §§ 277, 278, 278.5).

The draft audit recognized that the County kept and submitted these time records. It noted that time was allocated between claimable and non-claimable activities by Family and Penal Code section, and that employees were specifically instructed as to how to allocate their time.

The draft audit nevertheless disallowed reimbursement in its entirety. Noting that Deputy District Attorneys and Investigators are at times involved in activities after a defendant's arraignment date, which would be non-claimable, the draft audit asserted that without a further description of the mandated functions, the Controller was unable to determine whether the County was claiming unallowable costs. This conclusion is not well taken.

First, the Parameters and Guidelines do not require the degree of detail the draft audit intends to require. Parameters and Guidelines Section V provides that the source documents must show the validity of the costs, when they were incurred, and their relationship to the reimbursable activities. Here, the only direct costs claimed are the attorneys', paralegals', and investigators' time. The Parameters and Guidelines specifically provide that employee time records or time logs can be used for this purpose.

That is the case here. Each time record separates claimable from non-claimable time, reflects when the claimable activity occurred, and shows the relationship to the reimbursable activity by Family or Penal Code. Each employee certifies the accuracy of that record, and each employee's supervisor also certifies the time.

Significantly, these time records appear to have been used and accepted since 1994, the date of their last revision, without objection. Certainly, they have been used and accepted for audit periods prior to FY 2017-2018, the first audit period at issue here. The Controller, having accepted these records for several years prior to the audit period, cannot without notice or warning choose to reverse its decision and find that the records are insufficient. The time records and logs had already been prepared in the previously-accepted format and, given the period of time between the audit period and the audit, the employee can no longer create further contemporaneous records. By changing requirements without prior notice or warning, the Controller unduly prejudices claimants.

If the Controller desires more detailed information, that information can be provided, *see* Section VI below, but it has to give notice that it is changing its requirements. The Controller's decision to reverse its prior practice of accepting the County's time records and logs in their current format, without prior notice or warning, is arbitrary, capricious and an abuse of discretion.

Moreover, the draft audit does not reflect information provided during the audit. First, during the audit, County representatives explained to the auditor that their investigators' time is almost exclusively devoted to claimable activities (i.e., enforcing custody orders). In support of this fact, the Controller was provided with a list of the cases the investigators handled during the audit period. The Controller was also provided with the case files of representative cases so that the Controller could review the activities performed by the investigators. In the few instances where an investigator may have assisted an attorney after the filing of a criminal case, there is a place for that to be indicated on the time record.

Second, there is the time expended by the Intermediate Typist Clerk in support of the section. His or her work is also entirely devoted to supporting the investigators. As such, the clerk's work is also fully claimable. Nevertheless, the one month when the clerk was called upon to assist with non-claimable work, he so indicated on his time sheet, indicating that he understood the distinction and how to account for it. See Time Sheet for Roy Alvarado, January 2020.

The draft audit states that the Intermediate Typist Clerk also performs work for Penal Code § 287.7 cases, referred to as "good cause" cases. This is not correct. Penal Code § 287.7 does not create a new crime. It sets forth a defense as to when Penal Code § 278.5 does not apply (i.e., when a person with a right to custody keeps, withholds, or conceals a child because of a good faith and reasonable belief the child will suffer immediate bodily injury or emotional harm). Penal Code § 278.7(a) and (b). As such, there are no separate § 278.7 cases. Instead, this is a defense raised by a parent or person with a right to custody in a custody case. The Intermediate Clerk Typist performs no work other than inputting into a database any report filed by the person who keeps, withholds, or conceals the child so that there will be record of the report should the defense be asserted. This time is de minimus, but in any event claimable because it is part of the Penal Code §§ 278 or 278.5 hearing. The Parameters and Guidelines do not identify "good cause" hearings as reimbursable costs because there is no such hearing independent of Penal Code §§ 278 or 278.5; Penal Code § 278.7 is simply a defense that can be raised in those hearings.

Third, County representatives explained to the auditor that the paralegals work only on Section 3130 and Hague Convention cases and, accordingly, reflect their time under Family Code §§ 3130–3133. Their activities include coordinating with investigators, preparing documents for court, and communicating with the court clerk. As this time is entirely claimable, there is no issue as to whether the paralegals' time sheets contain sufficient information to distinguish claimable from non-claimable time. The draft audit does not set forth any reason to exclude any paralegal time. This time should be fully reimbursed.

Finally, the County representatives explained the work performed by Deputy District Attorneys. Unlike investigators or paralegals, Deputy District Attorneys perform both claimable and non- claimable work. This is reflected, however, in their time records. The attorneys are instructed

in how to allocate between claimable and non-claimable time and certify that they did it correctly. There is no basis to disallow this time.

B. Representative Cases

When performing an audit of a large number of items, it is appropriate to review a representative sample to determine accuracy. Here the County provided the Controller with the files relating to eight cases handled by Deputy District Attorneys and four cases handled by investigators. The draft audit states that the documents in the case files did not describe the functions performed or the hours devoted to those tasks.

The eight cases all were cases handled pursuant to the Hague Convention. All activities that relate to Hague matters are claimable, as they all relate to the recovery and return of children by means of a civil proceeding. As the County explained to the Controller, the documents in these case files are not prepared to describe the functions performed or the hours devoted. The claimable hours and reimbursable activities are set forth on the time records. The documents in these case files reflect or are the claimable activities themselves, they are the court orders (memorializing court appearances), investigations, contacts, travel, and reports in the case.

The Parameters and Guidelines provide that evidence corroborating source documents can include, but are not limited to, documents like worksheets, purchase orders, contracts, and agendas. These documents in the case files are the same type of corroborating documents, except generated in the context of child custody court proceedings. As reimbursable activities, these case files were provided to the Controller to corroborate that the activities for which reimbursement was sought are reimbursable activities under the Parameters and Guidelines.

The same is true for the investigator files. These also were cases handled pursuant to Family Code § 3130 and included the investigators' notes, contacts, and reports. Although the draft states that three of the cases were not in the audit period, it is not contested that the one in the audit period and the other three all evidence the type of activities performed by the investigators. As such, they are also corroborative evidence within the meaning of the Parameters and Guidelines.

The County submits that these files are sufficient representatives of the other cases on which the Deputy District Attorneys and investigators worked. Should the Controller believe that the sample is not sufficient, however, the County is willing to make additional case files available for review.

C. Time Records for FYs 2018-19 and 2020-21

The draft audit notes that it reviewed the time studies for the FYs 2018-19 and 2019-20 and found some time studies were not signed by the employee or employee's supervisor, signed before the end of the month, signed by the same person as employee and supervisor, or signed a month or several months after the end of the time period. None of these specific issues are disqualifying, but that, in any event, at most it is only the particular time sheet that is objectionable. It is not a basis for rejecting all properly completed time sheets.

> In this regard, the County submitted 147 time sheets for FY 2018-19. Of these, all were signed by the employee and only two were not signed by a supervisor. Only 11 were signed by the supervisor one to three days before the end of the month. (The date of the employee's signature is not controlling because when the supervisor signs it after the end of the month, he or she is certifying that the time was expended as set forth on the time sheet to the best of his or her belief.) Only one was signed more than a month after the end of the time-studied month. Finally, the only instances where the time sheet was signed by the same person were time sheets signed by a supervisor for her own time, which she was authorized to do.
>
> These record-keeping omissions do not show that the time on these time sheets is inaccurate. At worst, however, there are only 14 out of 147 time sheets with one of these issues, other than where the supervisor was authorized to approve her own time. That is not a basis for rejecting the other 133 time sheets, and not a basis for rejecting the time reported prior to the date of the supervisor's signature where circumstances caused him or her to have signed the time sheet a few days before the end of the month.
>
> The same is true for FY 2019-20. 133 time sheets were submitted for this period. Of these, only two were not signed by a supervisor and only two were signed by a supervisor before the end of the month. This is not a basis for rejecting the 129 other time sheets. Of the time sheets signed late by an employee, all were after the COVID County-wide health emergency was declared in March 2020 and County employees were directed to stay home. Similarly, of 17 time studies signed late by a supervisor, 15 of 17 were after March 2020. . . .

SCO Comment

Our finding and recommendation remain unchanged. We will address the county's concerns in the order in which they appear in the county's response.

On page 4 (Section IV., "The Audit for [FY] 2017-2018 Should Be Withdrawn as Untimely") of its response, the county states:

> . . . Government Code § 17558.5(a) provides that "[a] reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later."
>
> Here the initiation of the audit for FY 2017-2018 occurred more than three years after January 25, 2019, the date the claim for these costs were filed. The claim was not amended. The audit for FY 2017-2018 is untimely and should be withdrawn.

The county does not quote GC section 17558.5(a) in its entirety. The subparagraph concludes:

> . . . However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be

> completed not later than two years after the date that the audit is commenced.

The initial payment for the FY 2017-18 claim was made on August 15, 2019. SCO contacted the county on July 26, 2022, to initiate the audit and the engagement start letter was dated August 5, 2022. Therefore, the audit of FY 2017-18 claims was initiated in a timely manner. The three-year statutory limit had not expired.

On page 5 (Section V.A., "The County Submitted Source Documents Consistent with the Parameters and Guidelines") of its response, the county states:

> Each time sheet contains instructions as to how the time sheet is to be completed. Enforcement of custody orders is included under Family Code §§ 3130–3133. The return of an illegally concealed child or minor to its legal custodian is to be included under Penal Code §§ 277, 278, and 278.5.

During our review, we examined the county's time study/time sheet instructions. They specifically state:

> **Section 3130–3133**
>
> Activity performed under item number (1) involving enforcement of custody orders should be indicated in this category. . . .
>
> **Section 277, 278, 278.5**
>
> Activities performed under item (4) in the return of an illegally concealed child or minor to its legal custodian should be indicated in this category.

The time studies also included the following instructions for "Non-claimable" activities:

> **Section 277, 278, 278.5 – Non-Claimable (8)**
>
> All non-claimable custody of minors activities should be indicated in this category.
>
> **Other – Non-Claimable Activity Item Number (9)**
>
> Please explain any entries in this category.

The time study/time sheet instructions list the Penal Code and Family Code section and "Activity performed" or "Activities performed." However, descriptions of the mandated activities performed are not provided.

Likewise, "non-claimable" activities are simply noted as "277/278/278.5 Non-Claimable" or "Other-Non-claimable." No further description of the activities performed is provided.

Section VII.A.1., "Salary and Employees' Benefits," of the parameters and guidelines states, in part:

> Identify the employee(s), show the classification of the employee(s) involved, **describe the mandated functions performed and specify the actual number of hours devoted to each function**, [emphasis

> added] the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study. . . .

On page 5 (Section V.A., "The County Submitted Source Documents Consistent with the Parameters and Guidelines") of its response, the county states:

> . . . Each employee time sheet reflects an after-the-fact (contemporaneous) distribution of the employee's actual activity, accounts for each employee's total activity, is prepared monthly and coincides with one or more pay periods, and is signed by the employee, as well as his or her supervisor. *Significantly, the Mandated Cost Manual does not call for the further detail on which the draft audit bases its conclusions.* [emphasis in original]

As noted in our draft report, the parameters and guidelines for the CAR Program establish the state mandate and define reimbursement criteria; SCO issues the *Mandated Cost Manual* to assist local agencies in claiming reimbursable costs.

Page 1 of "Custody of Minors – Child Abduction and Recovery – Program No. 13" (hereafter "Program No. 13") in the SCO's *Mandated Cost Manual* states, in part:

> . . . SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the Parameters and Guidelines (Ps & Gs). The Ps & Gs are an integral part of the claiming instructions and are located on CSM's website.

The "Audit of Costs" section ("Program No. 13," page 2) of the SCO's *Mandated Cost Manual* begins:

> All claims submitted to SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions **and the Ps & Gs adopted by CSM** [emphasis added]. . . .

On pages 6 and 7 (Section V.A., "The County Submitted Source Documents Consistent with the Parameters and Guidelines") of its response, the county continues:

> Significantly, these time records appear to have been used and accepted since 1994, the date of their [the Ps & Gs] last revision, without objection. Certainly, they have been used and accepted for audit periods prior to FY 2017-2018, the first audit period at issue here. The Controller, having accepted these records for several years prior to the audit period, cannot without notice or warning choose to reverse its decision and find that the records are insufficient. The time records and logs had already been prepared in the previously-accepted format and, given the period of time between the audit period and the audit, the employee can no longer create further contemporaneous records. By changing requirements without prior notice or warning, the Controller unduly prejudices claimants.

We disagree.

This is the first audit conducted by our office of Los Angeles County's CAR Program mandated cost claims under the amended parameters and guidelines, issued October 30, 2009. The prior audit report for the period of July 1, 1999, through June 30, 2002, was issued on January 19, 2007. Therefore, the prior audit report was conducted under the program's previous parameters and guidelines, adopted on August 26, 1999.

The county asserts that the requirements were changed without prior notice or warning; however, page 1 of "Program No. 13" of the SCO's *Mandated Cost Manual* states "On October 30, 2009, CSM approved amendments to the Ps & Gs to clarify source documentation requirements."

The SCO's updated *Mandated Cost Manual* is provided annually to all claimants. Furthermore, the Commission issued a "Notice of Draft Staff Analysis, Comment Period and Hearing Date" to all state agencies and interested parties on September 23, 2009. This notification was to allow any interested parties to comment regarding the proposed changes to the program's parameters and guidelines.

To state that the "Controller unduly prejudices claimants" is inaccurate. Claimants are responsible for reviewing all relevant material, including any changes to the program's parameters and guidelines, *before* any claim is submitted for reimbursement. Claimants are also responsible for adhering to the requirements of the program's parameters and guidelines when submitting their claims.

During this engagement, we audited claims filed under the Amended Parameters and Guidelines, adopted October 30, 2009. These parameters and guidelines became effective beginning with claims for FY 2005-06. Claims applicable to this audit engagement were filed between July 1, 2017, and June 30, 2021.

On page 7 of its response (Section V.A., "The County Submitted Source Documents Consistent with the Parameters and Guidelines"), the county states:

> Moreover, the draft audit does not reflect information provided during the audit. First, during the audit, County representatives explained to the auditor that their investigators' time is almost exclusively devoted to claimable activities (i.e., enforcing custody orders). In support of this fact, the Controller was provided with a list of the cases [that] the investigators handled during the audit period. The Controller was also provided with the case files of representative cases so that the Controller could review the activities performed by the investigators. In the few instances where an investigator may have assisted an attorney after the filing of a criminal case, there is a place for that to be indicated on the time record.

We reviewed the list of the cases that the investigators handled during the audit period, as well as case file documents from sample cases. None of the provided documents describes the mandated functions performed or specifies the actual number of hours devoted to each function. Providing case files to support the county's assertion that the "investigators' time is almost exclusively devoted to claimable activities (i.e. enforcing custody

orders)" does not comply with the requirements of the parameters and guidelines to support the actual number of hours devoted to each reimbursable function.

Additionally, the parameters and guidelines do not allow for the Intermediate Typist Clerk's time to be "fully claimable" simply because "his or her work is also entirely devoted to supporting the investigators" (page 7 in Section V.A., "The County Submitted Source Documents Consistent with the Parameters and Guidelines").

On page 7 of its response (Section V.A., "The County Submitted Source Documents Consistent with the Parameters and Guidelines"), the county states:

> The draft audit states that the Intermediate Typist Clerk also performs work for Penal Code § 287.7 cases, referred to as "good cause" cases. This is not correct. Penal Code § 287.7 does not create a new crime. It sets forth a defense as to when Penal Code § 278.5 does not apply. . . . there are no separate § 278.7 cases. Instead, this is a defense raised by a parent or person with a right to custody in a custody case. The Intermediate Clerk Typist performs no work other than inputting into a database any report filed by the person who keeps, withholds, or conceals the child so that there will be record of the report should the defense be asserted. This time is de minimus, but in any event claimable because it is part of the Penal Code §§ 278 or 278.5 hearing. . . .

We disagree.

During an interview with the Sergeant of the Bureau of Investigations on October 18, 2022, we were told that good cause reports are taken and input by the Intermediate Typist Clerk. We emailed a summary of the conversation to the county on October 19, 2022, and the county did not dispute the statement regarding the Intermediate Typist Clerk.

Activities performed related to PC section 278.7 are not considered reimbursable mandated activities. Furthermore, the documentation provided as support for the claims did not contain the required detail to determine the mandated functions performed, or identify employees' time spent on activities related to cases under PC section 278.7.

On page 8 of its response (Section V.A., "The County Submitted Source Documents Consistent with the Parameters and Guidelines"), the county states:

> County representatives explained to the auditor that the paralegals work only on Section 3130 and Hague Convention cases and, accordingly, reflect their time under Family Code §§ 3130–3133. Their activities include coordinating with investigators, preparing documents for court, and communicating with the court clerk. As this time is entirely claimable, there is no issue as to whether the paralegals' time sheets contain sufficient information to distinguish claimable from non-claimable time. The draft audit does not set forth any reason to exclude any paralegal time. This time should be fully reimbursed.

Documenting time spent on activities under FC sections 3130 through 3133, without describing the mandated functions performed and

specifying the number of hours devoted to each function, does not meet the requirements of the parameters and guidelines.

Section VII.A.1., "Salaries and Employees' Benefits" of the parameters and guidelines states:

> Identify the employee(s), show the classification of the employee(s) involved, **describe the mandated functions performed and specify the actual number of hours devoted to each function** [emphasis added], the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study. . . .

On page 8 (Section V.B., "Representative Cases") of its response, the county states:

> . . . As the County explained to the Controller, the documents in these case files are not prepared to describe the functions performed or the hours devoted. The claimable hours and reimbursable activities are set forth on the time records. The documents in these case files reflect or are the claimable activities themselves, they are the court orders (memorializing court appearances), investigations, contacts, travel, and reports in the case.

As discussed previously, the time records provided by the county are not adequate source documentation. Furthermore, the documents in the case files do not qualify as source documents; they qualify as corroborating documents.

Section V., "Reimbursable Costs," of the parameters and guidelines states, in part:

> . . . Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.
>
> Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. . . . Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. **However, these documents cannot be substituted for source documents** [emphasis added].

Claimants are allowed to submit evidence corroborating their source documents. However, the parameters and guidelines do not allow claimants to substitute corroborating documents for source documents.

On page 9 (Section V.C., "Time Records for FYs 2018-19 and 2020-21") of its response, the county states:

> The draft audit notes that it reviewed the time studies for the FYs 2018-19 and 2019-20 and found some time studies were not signed by the employee or employee's supervisor, signed before the end of the month, signed by the same person as employee and supervisor, or signed a month or several months after the end of the time period. None of these specific issues are disqualifying, but that, in any event, at most it is only the particular time sheet that is objectionable. It is not a basis for rejecting all properly completed time sheets. . . .

We discussed time study deficiencies in the draft audit report to provide readers with a broader understanding of the time records that we reviewed and the deficiencies noted within. The time study deficiencies were not the primary basis for the audit finding; however, these deficiencies represent a lack of consistency with the county's ability to provide accurate, contemporaneous time records to support the hours claimed for the legislatively mandated CAR Program.

Attachment—
County's Response to Draft Audit Report

COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER

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OSCAR VALDEZ
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MAJIDA ADNAN
ROBERT G. CAMPBELL
CONNIE YEE

July 27, 2023

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

Dear Ms. Kurokawa:

LOS ANGELES COUNTY'S RESPONSE TO THE DRAFT AUDIT REPORT:
CUSTODY OF MINORS – CHILD ABDUCTION AND RECOVERY PROGRAM

We have received your draft audit report for the State Controller's Office's (SCO) audit of costs claimed by Los Angeles County (County) for the legislatively-mandated Custody of Minors – Child Abduction and Recovery Program for the period of July 1, 2017, through June 30, 2021.

The County does not agree with the SCO's results and has prepared the attached response.

If you have any questions please call me, or your staff may contact Fernando Lemus at (213) 974-0324 or at flemus@auditor.lacounty.gov.

Very truly yours,

Oscar Valdéz
Auditor-Controller

OV:CY:RA:RC:FL:tm

Attachments

c: Fesia A. Davenport, Chief Executive Officer
George Gascón, District Attorney
Dawyn R. Harrison, County Counsel

I. SUMMARY OF RESPONSE

By letter dated June 28, 2023, the State Controller's Office ("Controller") has provided the County of Los Angeles ("County") the results of the Controller's draft audit of the County's claims for costs incurred in implementing the Custody of Minors-Child Abduction and Recovery Program ("Child Custody Program") for the period July 1, 2017, through June 30, 2021. During this period, the Los Angeles County District Attorney's Office, including its Bureau of Investigation, filed 141 cases, and declined 244 more. It expended approximately 67,328 hours. For the calendar years 2017 through 2021, these efforts resulted in the recovery or reunification of over 300 minors.[1] The District Attorney's Office is proud of its work. The office has provided immeasurable comfort and peace of mind to the families involved.

The Controller's draft audit, however, values this work as worth $0.00. Although the Child Custody Program in its various forms has been a reimbursable mandate since 1979, and the Controller has reimbursed the County for this work from the program's conception, the Controller has now reversed its position and asserts that the same documentation that was found sufficient in the past is now insufficient. The Controller did this without prior notice or warning and after the time periods had passed, effectively precluding the County from providing the documentation the Controller now seeks.

The County does not agree with the Controller that the submitted documentation, as well as the supporting documentation provided to the Controller during the audit, is insufficient. The documents provided details of the employees involved and the cost of each employee's services, both direct and indirect. The time sheets provided allocate each employee's time between claimable and non-claimable activities in accordance with this program's Parameters and Guidelines.

There is no dispute that claimable services were rendered. Contrary to the draft audit's conclusions, the time sheets and other documentation submitted in support of the claims are source documents that show the validity of the costs, when they were incurred, and their relationship to the reimbursable activities within the meaning of the Parameters and Guidelines. The draft audit's conclusions otherwise are unsupported and are arbitrary, capricious, and an abuse of discretion.

II. THE CLAIMS AT ISSUE

The draft audit proposes to disallow all costs incurred between July 1, 2017, and June 30, 2021, on the grounds that the County did not provide sufficient supporting documentation as follows:

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[1] These statistics are collected on a calendar, as opposed to fiscal, year basis.

Fiscal Year	Actual Costs Claimed	Audit Adjustment
2017-2018	$3,136,557	$3,136,557
2018-2019	$2,703,020	$2,703,020
2019-2020	$2,307,814	$2,307,814
2020-2021	$2,144,841	$2,144,841
Total	$10,292,232	$10,292,232

For the following reasons, these draft audit adjustments are erroneous.

III. THE CHILD CUSTODY PROGRAM

As set forth in the Amended Parameters and Guidelines, *Custody of Minors-Child Abduction and Recovery* 05-PGA-26 (CSM4237) ("Parameters and Guidelines"), the Legislature, through the enactment of several Family and Penal Code sections, has required District Attorney offices to assist parents and interested parties in resolving custody disputes and enforcing custody decrees.

As is pertinent here, Family Code §§ 3130 and 3131 provide that, where a petition to determine custody of a child has been filed, or a temporary order pending determination of custody has been entered, and the whereabouts of a party in possession of the child are unknown, the district attorney shall take all actions necessary to locate the party and the child and procure compliance with an order to appear, and if a child is taken or detained in violation of a custody or visitation order, the district attorney shall take all actions necessary to locate and return the child and the person who violated the order, and to assist in the enforcement of the custody or visitation order. Family Code § 3132 provides that the district attorney acts on behalf of the court, not any party to the proceeding. Family Code § 3133 provides that a court can issue a temporary custody order upon the district attorney's representation that such an order is needed to recover a detained or concealed child.

Penal Code § 277 contains definitions applicable to Penal Code §§ 278 and 278.5. Penal Code § 278 provides that every person not having a right to custody, who maliciously takes, entices away, keeps, withholds, or conceals any child with the intent to detain or conceal that child from a lawful custodian, shall be punished by imprisonment in a county jail not exceeding one year, a fine not exceeding one thousand dollars, or both, or by imprisonment pursuant to subdivision (h) of Section 1170 for two, three or four years, a fine not exceeding ten thousand dollars, or both. Penal Code § 278.5 provides that every person who takes, entices away, keeps, withholds, or conceals a child and maliciously deprives a lawful custodian of a right to custody, or a person of a right to visitation, shall be subject to similar punishment.

The Child Custody Program's Parameters and Guidelines provide for reimbursement for the costs incurred in implementing these statutes (Parameters and Guidelines, Section I). Section V.A of the Parameters and Guidelines specifically provides that:

> Counties shall be reimbursed for the increased costs which they are required to incur to have the district attorney actively assist in the resolution of child custody and visitation problems; for the enforcement of custody and visitation orders; for all actions necessary to locate and return a child(ren) by use of any appropriate civil or criminal proceeding; and for complying with other court orders relating to child custody or visitation, as provided in Family Code Sections 3130 to 3134.5, with the exception of those activities listed in Section VI.

(Section VI of the Parameters and Guidelines excludes from reimbursement costs associated with criminal prosecution, commencing with the defendant's first appearance in a California court, for offenses defined in sections 278 or 278.5.)

Section V.B. of the Parameters and Guidelines provides that the County can recover all direct and indirect costs of labor, material and supplies, training and travel associated with obtaining compliance with court orders relating to child custody or visitation proceedings and enforcement of child custody or visitation orders, including:

> (1) contact with children and other involved persons, receipt of reports and requests for assistance, mediating with or advising involved individuals, and locating missing or concealed offenders and children;
>
> (2) utilizing any appropriate civil or criminal court action to secure compliance, including preparation and investigation of reports and requests for assistance, seeking physical restraint of offenders and/or the children to assure compliance with court orders, process services and depositions; and
>
> (3) physically recovering children, including travel expenses, food, lodging, transportation, and personal necessities for the child. (Section V.B.1.)

Section V.B further provides that the County can recover all direct and indirect costs in cases involving child custody or visitation orders from another jurisdiction, which may include utilization of the Uniform Child Custody Jurisdiction Act, the Federal Parental Kidnapping Prevention Act, and The Hague Convention of 25 October 1980 on the Civil Aspects of International Child Abduction ("Hague Convention"), including:

> (1) cost of providing foster care or other short-term care for any child pending return to the out-of-jurisdiction custodian,
>
> (2) cost of transportation, including travel expenses, and personal necessities for the child;

(3) securing appearance of offenders and children in conjunction with an arrest warrant or court order, and cost of foster or short-term care because of the detention of the individual having custody; and

(4) return of an illegally obtained or concealed child, including the cost of food, lodging and necessities and cost of escorting the child. (Section V.B.2.)

IV. THE AUDIT FOR FISCAL YEAR (FY) 2017-2018 SHOULD BE WITHDRAWN AS UNTIMELY

The audit for FY 2017-2018 is untimely and should be withdrawn.

The County filed its reimbursement claim for FY 2017-2018 on January 25, 2019. *See* Form FAM-27, dated January 25, 2019, enclosed herewith (Attachment II). The Controller initiated its audit of this fiscal year on August 5, 2022. *See* Letter to Arlene Barrera, dated August 5, 2022, enclosed herewith (Attachment III).

Government Code § 17558.5(a) provides that "[a] reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later."

Here the initiation of the audit for FY 2017-2018 occurred more than three years after January 25, 2019, the date the claim for these costs were filed. The claim was not amended. The audit for FY 2017-2018 is untimely and should be withdrawn.

V. THE TIME STUDIES AND OTHER DOCUMENTS SUBMITTED BY THE COUNTY ARE SOURCE DOCUMENTS THAT SHOW THE VALIDITY OF THE CLAIMED COSTS

A. The County Submitted Source Documents Consistent with the Parameters and Guidelines

The County submitted time studies, salary and benefits information, and an indirect cost calculation in support of the costs incurred for each fiscal year. Contrary to the Controller's assertion, these documents are valid source documents as set forth by the Parameters and Guidelines.

The Parameters and Guidelines provide that claimed costs must be supported by documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. Employee time records or time logs are specifically referenced as acceptable source documents. *See* Parameters and Guidelines, Section V.

The County has submitted such source documents here. First, there are the time study reports. Although titled "time study," these are actually time sheets. Each deputy district

attorney, paralegal, investigator, and clerk completes his or her own time sheet. The time sheets set forth the time expended on both claimable and non-claimable matters.

Each time sheet contains instructions as to how the time sheet is to be completed. Enforcement of custody orders is included under Family Code §§ 3130-3133. The return of an illegally concealed child or minor to its legal custodian is to be included under Penal Code §§ 277, 278, and 278.5.

The directions also specifically provide that all non-claimable activities are to be segregated and placed under the non-claimable section. The total hours expended on both claimable and non-claimable matters are totaled for each day. Each employee is instructed that the time sheets are to be completed on a daily basis, certified by the employee, and signed, dated, and submitted at the end of each month. Each employee's supervisor also signs and certifies that the time sheet is true and correct to the best of his or her knowledge.

In addition to the time sheet, the Controller also received in support of each claim a list of each attorney, paralegal, and investigator assigned to the appropriate category of compensable activities. With respect to Los Angeles County, these would be Family Code §§ 3130-3133 or Penal Code §§ 277, 278, and 278.5 matters. Support documentation showing salaries, benefits, and indirect costs was also supplied.

These documents were consistent with the Controller's Mandated Cost Manual for Local Agencies. Section 9(a) of that manual addresses actual time reporting. It provides in pertinent part that:

> Each program's Ps & Gs define reimbursable activities for each mandated cost program. When employees work on multiple activities, a distribution of their salaries or wages must be supported by personnel activity reports or equivalent documentation that must:
>
> (1) Reflect an after-the-fact (contemporaneous) distribution of the actual activity of each employee.
>
> (2) Account for the total activity for which each employee is compensated.
>
> (3) Be prepared at least monthly and must coincide with one or more pay periods.
>
> (4) Be signed by the employee.

That is the case here. Each employee time sheet reflects an after-the-fact (contemporaneous) distribution of the employee's actual activity, accounts for each employee's total activity, is prepared monthly and coincides with one or more pay periods, and is signed by the employee, as well as his or her supervisor. *Significantly, the Mandated Cost Manual does not call for the further detail on which the draft audit bases its conclusions.*

The County also supplied additional information during the audit. This information included a list of all matters handled by investigators as well as case files from representative custody and Hague Convention matters.

The Parameters and Guidelines provide that the claimant must identify each cost element for which reimbursement is claimed, and claimed costs must be identified to each cost element. With respect to salary and employee's benefits specifically, the Parameters and Guidelines require the documents "identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed, and specify the actual number of hours devoted to each function, the productive hourly rate and the related benefits." Parameters and Guidelines, Section VII.A.1.

That was done here. Each claim was supported by a schedule of employees, his or her classification, and the salary and other benefits claimed. Each employee's time sheet allocated his or her time on a daily basis to the reimbursable activity identified in Section V of the Parameters and Guidelines. Each employee's time was allocated between Section V.B.1, obtaining compliance with court orders (Family Code §§ 3130-3033), or Section V.B.2, return of illegally concealed children or minors to his or her legal custodian (Penal Code §§ 277, 278, 278.5).

The draft audit recognized that the County kept and submitted these time records. It noted that time was allocated between claimable and non-claimable activities by Family and Penal Code section, and that employees were specifically instructed as to how to allocate their time.

The draft audit nevertheless disallowed reimbursement in its entirety. Noting that Deputy District Attorneys and Investigators are at times involved in activities after a defendant's arraignment date, which would be non-claimable, the draft audit asserted that without a further description of the mandated functions, the Controller was unable to determine whether the County was claiming unallowable costs. This conclusion is not well taken.

First, the Parameters and Guidelines do not require the degree of detail the draft audit intends to require. Parameters and Guidelines Section V provides that the source documents must show the validity of the costs, when they were incurred, and their relationship to the reimbursable activities. Here, the only direct costs claimed are the attorneys', paralegals', and investigators' time. The Parameters and Guidelines specifically provide that employee time records or time logs can be used for this purpose.

That is the case here. Each time record separates claimable from non-claimable time, reflects when the claimable activity occurred, and shows the relationship to the reimbursable activity by Family or Penal Code. Each employee certifies the accuracy of that record, and each employee's supervisor also certifies the time.

Significantly, these time records appear to have been used and accepted since 1994, the date of their last revision, without objection. Certainly, they have been used and accepted for audit periods prior to FY 2017-2018, the first audit period at issue here. The Controller,

having accepted these records for several years prior to the audit period, cannot without notice or warning choose to reverse its decision and find that the records are insufficient. The time records and logs had already been prepared in the previously-accepted format and, given the period of time between the audit period and the audit, the employee can no longer create further contemporaneous records. By changing requirements without prior notice or warning, the Controller unduly prejudices claimants.

If the Controller desires more detailed information, that information can be provided, *see* Section VI below, but it has to give notice that it is changing its requirements. The Controller's decision to reverse its prior practice of accepting the County's time records and logs in their current format, without prior notice or warning, is arbitrary, capricious and an abuse of discretion.

Moreover, the draft audit does not reflect information provided during the audit. First, during the audit, County representatives explained to the auditor that their investigators' time is almost exclusively devoted to claimable activities (i.e., enforcing custody orders). In support of this fact, the Controller was provided with a list of the cases the investigators handled during the audit period. The Controller was also provided with the case files of representative cases so that the Controller could review the activities performed by the investigators. In the few instances where an investigator may have assisted an attorney after the filing of a criminal case, there is a place for that to be indicated on the time record.

Second, there is the time expended by the Intermediate Typist Clerk in support of the section. His or her work is also entirely devoted to supporting the investigators. As such, the clerk's work is also fully claimable. Nevertheless, the one month when the clerk was called upon to assist with non-claimable work, he so indicated on his time sheet, indicating that he understood the distinction and how to account for it. See Time Sheet for Roy Alvarado, January 2020.

The draft audit states that the Intermediate Typist Clerk also performs work for Penal Code § 287.7 cases, referred to as "good cause" cases. This is not correct. Penal Code § 287.7 does not create a new crime. It sets forth a defense as to when Penal Code § 278.5 does not apply (i.e., when a person with a right to custody keeps, withholds, or conceals a child because of a good faith and reasonable belief the child will suffer immediate bodily injury or emotional harm). Penal Code § 278.7(a) and (b). As such, there are no separate § 278.7 cases. Instead, this is a defense raised by a parent or person with a right to custody in a custody case. The Intermediate Clerk Typist performs no work other than inputting into a database any report filed by the person who keeps, withholds, or conceals the child so that there will be record of the report should the defense be asserted. This time is de minimus, but in any event claimable because it is part of the Penal Code §§ 278 or 278.5 hearing. The Parameters and Guidelines do not identify "good cause" hearings as reimbursable costs because there is no such hearing independent of Penal Code §§ 278 or 278.5; Penal Code § 278.7 is simply a defense that can be raised in those hearings.

Third, County representatives explained to the auditor that the paralegals work only on Section 3130 and Hague Convention cases and, accordingly, reflect their time under Family Code §§ 3130-3133. Their activities include coordinating with investigators, preparing documents for court, and communicating with the court clerk. As this time is entirely claimable, there is no issue as to whether the paralegals' time sheets contain sufficient information to distinguish claimable from non-claimable time. The draft audit does not set forth any reason to exclude any paralegal time. This time should be fully reimbursed.

Finally, the County representatives explained the work performed by Deputy District Attorneys. Unlike investigators or paralegals, Deputy District Attorneys perform both claimable and non-claimable work. This is reflected, however, in their time records. The attorneys are instructed in how to allocate between claimable and non-claimable time and certify that they did it correctly. There is no basis to disallow this time.

B. Representative Cases

When performing an audit of a large number of items, it is appropriate to review a representative sample to determine accuracy. Here the County provided the Controller with the files relating to eight cases handled by Deputy District Attorneys and four cases handled by investigators. The draft audit states that the documents in the case files did not describe the functions performed or the hours devoted to those tasks.

The eight cases all were cases handled pursuant to the Hague Convention. All activities that relate to Hague matters are claimable, as they all relate to the recovery and return of children by means of a civil proceeding. As the County explained to the Controller, the documents in these case files are not prepared to describe the functions performed or the hours devoted. The claimable hours and reimbursable activities are set forth on the time records. The documents in these case files reflect or are the claimable activities themselves, they are the court orders (memorializing court appearances), investigations, contacts, travel, and reports in the case.

The Parameters and Guidelines provide that evidence corroborating source documents can include, but are not limited to, documents like worksheets, purchase orders, contracts, and agendas. These documents in the case files are the same type of corroborating documents, except generated in the context of child custody court proceedings. As reimbursable activities, these case files were provided to the Controller to corroborate that the activities for which reimbursement was sought are reimbursable activities under the Parameters and Guidelines.

The same is true for the investigator files. These also were cases handled pursuant to Family Code § 3130 and included the investigators' notes, contacts, and reports. Although the draft states that three of the cases were not in the audit period, it is not contested that the one in the audit period and the other three all evidence the type of activities performed by the investigators. As such, they are also corroborative evidence within the meaning of the Parameters and Guidelines.

The County submits that these files are sufficient representatives of the other cases on which the Deputy District Attorneys and investigators worked. Should the Controller believe that the sample is not sufficient, however, the County is willing to make additional case files available for review.

C. Time Records for FYs 2018-19 and 2020-21

The draft audit notes that it reviewed the time studies for the FYs 2018-19 and 2019-20 and found some time studies were not signed by the employee or employee's supervisor, signed before the end of the month, signed by the same person as employee and supervisor, or signed a month or several months after the end of the time period. None of these specific issues are disqualifying, but that, in any event, at most it is only the particular time sheet that is objectionable. It is not a basis for rejecting all properly completed time sheets.

In this regard, the County submitted 147 time sheets for FY 2018-19. Of these, all were signed by the employee and only two were not signed by a supervisor. Only 11 were signed by the supervisor one to three days before the end of the month. (The date of the employee's signature is not controlling because when the supervisor signs it after the end of the month, he or she is certifying that the time was expended as set forth on the time sheet to the best of his or her belief.) Only one was signed more than a month after the end of the time-studied month. Finally, the only instances where the time sheet was signed by the same person were time sheets signed by a supervisor for her own time, which she was authorized to do.

These record-keeping omissions do not show that the time on these time sheets is inaccurate. At worst, however, there are only 14 out of 147 time sheets with one of these issues, other than where the supervisor was authorized to approve her own time. That is not a basis for rejecting the other 133 time sheets, and not a basis for rejecting the time reported prior to the date of the supervisor's signature where circumstances caused him or her to have signed the time sheet a few days before the end of the month.

The same is true for FY 2019-20. 133 time sheets were submitted for this period. Of these, only two were not signed by a supervisor and only two were signed by a supervisor before the end of the month. This is not a basis for rejecting the 129 other time sheets. Of the time sheets signed late by an employee, all were after the COVID County-wide health emergency was declared in March 2020 and County employees were directed to stay home. Similarly, of 17 time studies signed late by a supervisor, 15 of 17 were after March 2020.

VI. FUTURE RECORD KEEPING

As set forth above, the County believes that the documentation it has provided is sufficient and consistent with the Parameters and Guidelines. Nevertheless, in order to provide more detailed information in response to the Controller's requests, the County has implemented a new time-keeping policy and created new time records that reflect not only

claimable and non-claimable categories, but also individual task codes for each specific activity performed under each category.

Personnel have been advised to submit these new time records and have them approved by a specified date. These new time records will continue to be consistent with the State Controller's Office's Mandated Cost Manual for Local Agencies.

VII. CONCLUSION

During the audit period, the District Attorney's office filed 141 cases resulting in the recovery and reunification of over 300 minors. The District Attorney's office is proud of its work.

In support of this claim, the County has submitted documentation consistent with the Parameters and Guidelines: time sheets certified by each employee and their supervisor allocating time between claimable and non-claimable activities, and schedules reflecting the employee's salaries and benefits, as well as indirect cost calculations.

There is no dispute that claimable activities were performed, benefiting hundreds of children and their parents or legal custodians. The draft audit's refusal to allow any compensation for this work is, on its face, unreasonable. Having provided reimbursement based on the same documentation for several years prior to the audit, the Controller's draft audit is arbitrary, capricious, and an abuse of discretion.

For the forgoing reason, the draft audit should be revised, and the Controller should reinstate all disallowed costs.

State Controller's Office — Mandated Cost Manual for Local Agencies

PROGRAM 013	CUSTODY OF MINORS- CHILD ABDUCTION AND RECOVERY CLAIM FOR PAYMENT	For State Controller Use Only: (19) Program Number 00013 (20) Date Filed (21) LRS Input	FORM FAM-27

(01) Claimant Identification Number	9919			Reimbursement Claim Data	
(02) Claimant Name	Auditor-Controller			(22) FORM 1, (04) 1. (f)	$2,242,310
County of Location	County of Los Angeles			(23) FORM 1, (04) 2. (f)	
Street Address or P.O. Box	500 W. Temple Street	Suite 603		(24) FORM 1, (04) 3. (f)	
City Los Angeles	State CA	Zip Code 90012		(25) FORM 1, (04) 4. (f)	
		Type of Claim		(26) FORM 1, (06)	64%
	(03)	(09) Reimbursement	[X]	(27) FORM 1, (07)	$894,247
	(04)	(10) Combined	[ ]	(28) FORM 1, (09)	
	(05)	(11) Amended	[ ]	(29) FORM 1, (10)	
Fiscal Year of Cost	(06)	(12) 2017-2018		(30)	
Total Claimed Amount	(07)	(13) $3,136,557		(31)	
Less: 10% Late Penalty (refer to attached instructions)		(14)		(32)	
Less: Prior Claim Payment Received		(15)		(33)	
Net Claimed Amount		(16) $3,136,557		(34)	
Due from State	(08)	(17) $3,136,557		(35)	
Due to State		(18)		(36)	

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.

I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received for reimbursement of costs claimed herein and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues and reimbursements set forth in the parameters and guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer

[redacted]

Date Signed 1/25/19

John Naimo, Auditor-Controller
Type or Print Name and Title of Authorized Signatory

Telephone Number (213) 974-8302

Email Address jnaimo@auditor.lacounty.gov

(38) Name of Agency Contact Person for Claim

Hasmik Yaghobyan

Telephone Number (213) 974-9653

Email Address hyaghobyan@auditor.lacounty.gov

Name of Consulting Firm / Claim Preparer

Telephone Number

Email Address

Form FAM-27 (Revised 9/18)

BETTY T. YEE
California State Controller

August 5, 2022

Arlene Barrera, Auditor-Controller
Los Angeles County
500 West Temple Street
Los Angeles, CA 90012

Re: Audit of Mandated Cost Claims for the Custody of Minors—Child Abduction and Recovery Program for the Period of July 1, 2017, through June 30, 2021

Dear Ms. Barrera:

This letter constitutes the initiation of an audit by the State Controller's Office of Los Angeles County's legislatively mandated Custody of Minors – Child Abduction and Recovery Program cost claims filed for fiscal year (FY) 2017-18 through FY 2020-21. The amount claimed for the audit period totals $10,292,392. The objective of our audit is to determine whether costs claimed represent increased costs as a result of the mandated program. To that end, we will assess whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

Alexandra Bonezzi, of our office, contacted the county on July 26, 2022, to schedule an entrance conference for Tuesday, August 16, 2022, at 9:00 a.m. The audit will be conducted in accordance with generally accepted government auditing standards. Government Code sections 12410, 17558.5, and 17561 provide the authority for this audit. We will begin audit fieldwork after the entrance conference.

Please furnish working accommodations for staff. Attached is a list of documents that we will need to begin the audit. We request that this information be made available at the time of the entrance conference. We will request additional documentation throughout the audit process, if necessary.

Lisa Kurokawa is the Bureau Chief with overall responsibility for the audit. Kimberly Tarvin, CPA, is the Division Chief, and is responsible for final review and signing the audit report.

P.O. Box 942850, Sacramento, CA 94250 ♦ (916) 445-2636
3301 C Street, Suite 700, Sacramento, CA 95816 ♦ (916) 324-8907
901 Corporate Center Drive, Suite 200, Monterey Park, CA 91754 ♦ (323) 981-6802

If you have any questions, please contact me by telephone at (916) 323-2368, or email at khowell@sco.ca.gov.

Sincerely,

Original signed by

KEN HOWELL, Audit Manager
Compliance Audits Bureau
Division of Audits

KH/ac

21205

Attachment

cc: Fernando Lemus, Principal Accountant-Auditor
Los Angeles County
Holly Mitchell, Chair
Los Angeles County Board of Supervisors
Chris Hill, Principal Program Budget Analyst
Local Government Unit
California Department of Finance
Steven Pavlov, Finance Budget Analyst
Local Government Unit
California Department of Finance
Darryl Mar, Manager
Local Reimbursement Section
State Controller's Office
Lisa Kurokawa, Bureau Chief
Division of Audits
State Controller's Office
Alexandra Bonezzi, Auditor-in-Charge
Division of Audits
State Controller's Office

Attachment—
Records Request for Mandated Cost Program
FY 2017-18 through 2020-21

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1. Copies of claims filed for the Custody of Minors – Child Abduction and Recovery Program for FY 2017-18, FY 2018-19, FY 2019-20 and FY 2020-21
2. Copies of external and internal audit reports performed on the mandated cost program.
3. Organization charts for the county effective during the audit period, showing employee names and position titles.
4. Chart of accounts
5. Documentation that supports the productive hourly rate used, including support for benefit rates.
6. Employee timesheets or time logs that support claimed hours.
7. Access to payroll records showing employee salaries and benefits paid during the audit.
8. Access to general ledger accounts that support disbursements.
9. Documentation that supports amounts received from other funding sources.
10. Documentation that supports the indirect cost rate proposal.
11. List of child abduction cases for each fiscal year.
12. Access to case files.

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

www.sco.ca.gov

MERCED COUNTY

Audit Report

CUSTODY OF MINORS – CHILD ABDUCTION AND RECOVERY PROGRAM

Chapter 1399, Statutes of 1976;
Chapter 162, Statutes of 1992;
and Chapter 988, Statutes of 1996

July 1, 2019, through June 30, 2023

MALIA M. COHEN

CALIFORNIA STATE CONTROLLER

June 2025

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

June 30, 2025

CERTIFIED MAIL—RETURN RECEIPT REQUESTED

The Honorable Lisa Cardella-Presto, Auditor-Controller
Merced County
2222 M Street
Merced, CA 95340

Dear Auditor-Controller Cardella-Presto:

The State Controller's Office audited the costs claimed by Merced County (the county) for the legislatively mandated Custody of Minors – Child Abduction and Recovery Program for the period of July 1, 2019, through June 30, 2023.

The county claimed and was paid $614,903 for costs of the mandated program. Our audit found that $10,622 is allowable and $604,281 is unallowable. The costs are unallowable because the county did not provide contemporaneous source documentation supporting the mandated functions performed or the actual number of hours devoted to each function.

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

This final audit report contains an adjustment to costs claimed by the county. If you disagree with the audit findings, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (Commission). Pursuant to section 1185.1(c) of the Commission's regulations (Title 2, California Code of Regulations), an IRC challenging this adjustment must be filed with the Commission no later than three years following the date of this report, regardless of whether this report is subsequently supplemented, superseded, or otherwise amended. IRC information is available on the Commission's website at www.csm.ca.gov/forms/IRCForm.pdf.

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

Sincerely,

Original signed by

Kimberly A. Tarvin, CPA
Chief, Division of Audits

KAT/ac

Copy: Nicole Silveira, District Attorney
Merced County
Chris Hill, Principal Program Budget Analyst
Local Government Unit
California Department of Finance
Kaily Yap, Finance Budget Analyst
Local Government Unit
California Department of Finance
Darryl Mar, Manager
Local Reimbursements Section
State Controller's Office
Everett Luc, Supervisor
Local Reimbursements Section
State Controller's Office

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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by Merced County (the county) for the legislatively mandated Custody of Minors – Child Abduction and Recovery (CAR) Program for the period of July 1, 2019, through June 30, 2023.

The county claimed and was paid $614,903 for costs of the mandated program. Our audit found that $10,622 is allowable and $604,281 is unallowable. The costs are unallowable because the county did not provide contemporaneous source documentation supporting the mandated functions performed or the actual number of hours devoted to each function.

Background

Chapter 1399, Statutes of 1976, established the mandated CAR Program, based on the following laws:

- Civil Code section 4600.1 (repealed and added as Family Code sections 3060 through 3064 by Chapter 162, Statutes of 1992);
- Penal Code (PC) sections 278 and 278.5 (repealed and added as PC sections 277, 278, and 278.5 by Chapter 988, Statutes of 1996); and
- Welfare and Institutions Code section 11478.5 (repealed and added as Family Code Section 17506 by Chapter 478, Statutes of 1999; last amended by Chapter 759, Statutes of 2002).

These laws require the District Attorney's (DA's) Office to assist persons having legal custody of a child in:

- Locating their children when they are unlawfully taken away;
- Gaining enforcement of custody and visitation decrees and orders to appear;
- Defraying expenses related to the return of an illegally detained, abducted, or concealed child;
- Civil court action proceedings; and
- Guaranteeing the appearance of offenders and minors in court actions.

On September 19, 1979, the State Board of Control (now the Commission on State Mandates) determined that this legislation imposed a state mandate reimbursable under Government Code (GC) section 17561.

The parameters and guidelines establish the state mandate and define reimbursement criteria. The Commission on State Mandates adopted the parameters and guidelines on January 21, 1981; they were last amended on October 30, 2009. In compliance with GC section 17558, the SCO issues the *Mandated Cost Manual for Local Agencies (Mandated Cost Manual)* for mandated programs to assist local agencies in claiming reimbursable costs.

Audit Authority

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

Objective, Scope, and Methodology

The objective of our audit was to determine whether claimed costs represent increased costs resulting from the legislatively mandated CAR Program. Specifically, we conducted this audit to determine whether claimed costs were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

The audit period was July 1, 2019, through June 30, 2023.

To achieve our objective, we performed the following procedures:

- We reviewed the annual mandated cost claims filed by the county for the audit period and identified the cost components of each claim as salaries and benefits, materials and supplies, contract services, travel and training, and indirect costs. We determined whether there were any errors or unusual or unexpected variances from year to year. We reviewed the claimed activities to determine whether they adhered to the SCO's *Mandated Cost Manual* and the program's parameters and guidelines.
- We completed an internal control questionnaire by interviewing key county staff. We discussed the claim preparation process with county staff to determine what information was obtained, who obtained it, and how it was used.
- We reviewed time records (which the county refers to as *time studies*) and payroll records provided by the county for the audit period. The records provided as support for the claimed costs did not meet the requirements of the program's parameters and guidelines (see Finding 1).
- We reviewed claimed materials and supplies costs, and found that the county had claimed costs that were not supported by source documentation. We were unable to verify that the costs claimed as materials and supplies were a direct cost to the program and were for mandated activities (see Finding 2).
- We interviewed county personnel and reviewed the county's single audit reports and revenue reports to identify potential sources of offsetting revenues and reimbursements from federal or pass-through programs applicable to the CAR Program. We found that the county did not receive offsetting revenue for this mandate during the audit period.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we

plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Conclusion

As a result of performing the audit procedures, we found instances of noncompliance with the requirements described in our audit objective. We did not find that the county claimed costs that were funded by other sources; however, we did find that it claimed unsupported costs, as quantified in the Schedule and described in the Findings and Recommendations section of this audit report. To the extent that the county claimed costs not supported by appropriate source documents, such costs are also unreasonable and/or excessive.

For the audit period, the county claimed and was paid $614,903 for costs of the legislatively mandated CAR Program. Our audit found that $10,622 is allowable and $604,281 is unallowable.

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

Follow-up on Prior Audit Findings

We have not previously conducted an audit of the county's legislatively mandated CAR Program.

Views of Responsible Officials

We issued a draft audit report on April 3, 2025. The county's representative responded by letter dated April 28, 2025, partially disagreeing with the audit results. This final audit report includes the county's response as an attachment.

Restricted Use

This audit report is solely for the information and use of the county, the California Department of Finance, and the SCO; it is not intended to be, and should not be, used by anyone other than these specified parties. This restriction is not intended to limit distribution of this audit report, which is a matter of public record and is available on the SCO website at www.sco.ca.gov.

Original signed by

Kimberly A. Tarvin, CPA
Chief, Division of Audits

June 30, 2025

Schedule—
Summary of Program Costs
July 1, 2019, through June 30, 2023

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference[1]
July 1, 2019, through June 30, 2020				
Direct Costs:				
Salaries and benefits	$ 104,756	$ -	$ (104,756)	Finding 1
Materials and supplies	5,448	-	(5,448)	Finding 2
Contract Services	848	848	-	
Travel and training	4,489	4,489	-	
Total direct costs	115,541	5,337	(110,204)	
Indirect costs	32,412	-	(32,412)	Finding 1
Total program costs	$ 147,953	5,337	$ (142,616)	
Less amount paid by the State[2]		(147,953)		
Amount paid in excess of allowable costs claimed		$ (142,616)		
July 1, 2020, through June 30, 2021				
Direct Costs:				
Salaries and benefits	$ 125,341	$ -	$ (125,341)	Finding 1
Materials and supplies[3]	5,902	-	(5,902)	Finding 2
Travel and training	8	8	-	
Total direct costs	131,251	8	(131,243)	
Indirect costs	39,808	-	(39,808)	Finding 1
Total program costs	$ 171,059	8	$ (171,051)	
Less amount paid by the State[2]		(171,059)		
Amount paid in excess of allowable costs claimed		$ (171,051)		
July 1, 2021, through June 30, 2022				
Direct Costs:				
Salaries and benefits	$ 90,492	$ -	$ (90,492)	Finding 1
Materials and supplies	5,532	-	(5,532)	Finding 2
Travel and training	2,664	2,664	-	
Total direct costs	98,688	2,664	(96,024)	
Indirect costs	31,066	-	(31,066)	Finding 1
Total program costs	$ 129,754	2,664	$ (127,090)	
Less amount paid by the State[2]		(129,754)		
Amount paid in excess of allowable costs claimed		$ (127,090)		

Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference[1]
July 1, 2022, through June 30, 2023				
Direct Costs:				
Salaries and benefits	$ 114,860	$ -	$ (114,860)	Finding 1
Materials and supplies	6,480	-	(6,480)	Finding 2
Travel and training	2,613	2,613	-	
Total direct costs	123,953	2,613	(121,340)	
Indirect costs	42,184	-	(42,184)	Finding 1
Total program costs[4]	$ 166,137	2,613	$ (163,524)	
Less amount paid by the State[2]		(166,137)		
Amount paid in excess of allowable costs claimed		$ (163,524)		
Summary: July 1, 2019, through June 30, 2023				
Direct Costs:				
Salaries and benefits	$ 435,449	$ -	$ (435,449)	Finding 1
Materials and supplies	23,362	-	(23,362)	Finding 2
Contract Services	848	848	-	
Travel and training	9,774	9,774	-	
Total direct costs	469,433	10,622	(458,811)	
Indirect costs	145,470	-	(145,470)	Finding 1
Total program costs	$ 614,903	10,622	$ (604,281)	
Less amount paid by the State[2]		(614,903)		
Amount paid in excess of allowable costs claimed		$ (604,281)		

[1] See the Findings and Recommendations section.

[2] Payment amount current as of May 22, 2025.

[3] In fiscal year 2020-21, the auditee claimed costs under Contract Services in error. We recategorized those costs as Materials and Supplies.

[4] Adjusted for immaterial rounding error.

Findings and Recommendations

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

The county claimed $435,449 in salaries and benefits for the audit period. We determined that the entire amount is unallowable. The related unallowable indirect costs total $145,470, for total unallowable costs of $580,919. The costs are unallowable because the county's time records do not show the actual hours devoted to each mandated function or the validity of such costs.

The following is a summary of the unallowable salaries and benefits, the related indirect costs, and the audit adjustment:

	Fiscal Years				
Cost Elements	2019-20	2020-21	2021-22	2022-23	Total
Unallowable salaries [A]	$ (58,408)	$ (70,089)	$ (51,367)	$ (66,927)	$ (246,791)
Unallowable benefits [B]	(46,348)	(55,252)	(39,125)	(47,933)	(188,658)
Total unallowable salaries and benefits [C] = [A] + [B]	(104,756)	(125,341)	(90,492)	(114,860)	(435,449)
Claimed indirect cost rate [D]	30.94%	31.76%	34.33%	36.73%	
Related indirect costs* [E] = [C] × [D]	(32,412)	(39,808)	(31,066)	(42,184)	(145,470)
Audit adjustment [F] = [C] + [E]	$ (137,168)	$ (165,149)	$ (121,558)	$ (157,044)	$ (580,919)

*Related indirect costs for fiscal year 2022-23 contain an adjustment to correct a rounding error.

The county claimed various classifications for multiple employees including, but not limited to Deputy DAs, Investigators, Investigative Assistants, and Legal Assistants. For fiscal year 2021-22, the county claimed all cost components (Return of Children to Custodian, Compliance with Court Orders, Court Costs for Out-of-Jurisdiction Cases, and the Secure Appearance of Offender). For all other fiscal years in the audit period, the county claimed only one cost component—Return of Children to Custodian.

The claimed DA's Office employees do not exclusively work the CAR Program. Typically, a part-time legal assistant, a full-time investigative assistant, and a DA oversee CAR cases with a part-time fully sworn investigator to recover or locate the children.

To support the claimed hours, the county provided monthly time studies, completed by employees, to document total hours worked on different assignments (i.e. Child Abduction, Auto Insurance Fraud, Rural Crimes, etc.) which are filled out for DA's Office internal tracking purposes. The timesheets list the pay period (month), name of employee, title of employee, table of assignments and different leave types (vacation, sick leave, holiday, etc.).

After discussions with DA Office's personnel, we determined that, for all fiscal years in the audit period, the time studies provided to support claimed hours do not describe the mandated functions performed or specify the actual number of hours devoted to each function.

During fieldwork, the county provided a sample of Child Abduction case file documents for the audit period. The case file documents vary depending on the case and include the investigator's notes, emails, receipts, and court documents (i.e., declarations, findings and orders, warrants, etc.). None of the case file documents provided describe the mandated functions performed or specify the actual number of hours devoted to each function.

Furthermore, county representatives stated that DA's Office caseloads include cases that fall under PC section 278.7 (commonly referred to as "good cause" cases). CAR cases are referred to the DA's Office by various means including, but not limited to, at the request of the courts or the parents. The county representatives stated that prior to 2024, the county did not document actual hours or specify mandated activities performed when filing mandated cost claims. Therefore, we were unable to determine the amount of time that the county might be claiming for unallowable costs associated with "good cause" cases or other unallowable activities.

Time spent on "good cause" cases is unallowable because the parameters and guidelines do not identify such cases as reimbursable costs. The parameters and guidelines incorporate requirements of PC sections 278 and 278.5 as amended by Chapter 988, Statutes of 1996. This law, known as the Parental Kidnapping Prevention Act, also added PC section 278.7. However, PC section 278.7 was not incorporated into the parameters and guidelines; therefore, any costs claimed under this section are not reimbursable.

Section V., "Reimbursable Costs," of the parameters and guidelines begins:

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

Section VII.A.1., "Salary and Employees' Benefits," of the parameters and guidelines states, in part:

> Identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. . .

Recommendation

We recommend that the county:

- Follow the SCO's *Mandated Cost Manual* and the mandated program's parameters and guidelines when preparing its reimbursement claims; and
- Ensure that claimed costs are supported by source documentation.

County Response

> The County respectfully disagrees with this finding and disallowance of costs.
>
> The Merced County District Attorney's Office (MCDA) supported the salaries and benefits costs with reports from the County's timekeeping software – Kronos and time studies Finance Enterprise Labor Cost reports. Kronos entries are made by the MCDA Child Abduction and Recovery Program (CAR) funded employees and approved by their supervisors for each bi-weekly pay period, contemporaneous to the time worked. To corroborate the Kronos reports, MCDA office provided monthly time studies to reflect the reimbursable/non-reimbursable activities and Labor Cost reports to reflect employees, classifications, and other salary/benefit information. MCDA staff members additionally provided comprehensive case notes, investigator's notes, emails, receipts and court documents.
>
> Contrary to the Controller's assertion, these documents are valid source documents as set forth by the Parameters and Guidelines.
>
> The Parameters and Guidelines provide that claimed costs must be supported by documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. Employee time records or time logs are specifically referenced as acceptable source documents. See Parameters and Guidelines, Section V.
>
> Notwithstanding the County's objections, in March 2024, MCDA implemented changes to their Case Management System, Karpel, enabling us to track the hours dedicated to specific tasks related to the Child Abduction and Recovery Program.

SCO Comment

Our finding and recommendation remain unchanged.

The county asserts that the documents provided are "valid source documents as set forth by the Parameters and Guidelines." We disagree.

Documentation provided by the county does not describe the mandated activities performed. Reports from the Kronos timekeeping software and time studies provided do not specify the actual number of hours that employees spent on the mandated activities, as required by the parameters and guidelines. Without a description of any mandated activities, there was no way for us to determine whether the county had claimed costs

associated with criminal prosecution commencing with the defendant's first appearance in a California court, or costs associated with non-mandated activities.

Section VII.A.1., "Salary and Employees' Benefits," of the parameters and guidelines states, in part:

> Identify the employee(s), show the classification of the employee(s) involved, **describe the mandated functions performed and specify the actual number of hours devoted to each function**, [emphasis added] the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study. . . .

The county states:

> To corroborate the Kronos reports, MCDA office provided monthly time studies to reflect the reimbursable/non-reimbursable activities and Labor Cost reports to reflect employees, classifications, and other salary/benefit information. MCDA staff members additionally provided comprehensive case notes, investigator's notes, emails, receipts and court documents.

After reviewing the Kronos reports and the monthly time studies, we were unable to determine the mandated functions performed or the actual hours devoted to each function, as required per the parameters and guidelines.

FINDING 2— Unsupported materials and supplies costs

The county claimed a total of $23,362 in materials and supplies costs for the audit period. We determined that the entire amount is unallowable. The costs are unallowable because the county claimed costs that were allocated to the CAR Program instead of actual costs supported by source documentation, as required by the program's parameters and guidelines.

The following table shows the materials and supplies costs claimed, the allowable costs, and the audit adjustment by fiscal year:

Fiscal Year	Amount Claimed	Total Allowable	Audit Adjustment
2019-20	$ 5,448	-	$ (5,448)
2020-21	5,902	-	(5,902)
2021-22	5,532	-	(5,532)
2022-23	6,480	-	(6,480)
Total	$ 23,362	-	$ (23,362)

The county's claimed materials and supplies costs are for maintenance of a case management system for archived files pertaining to pre-2011 child abduction cases. The case files are limited and contain only the information required per the county's document retention policy.

The costs for maintaining the case management system are allocated by the county's Information Services (IS) department during the yearly budget process. IS costs are for personnel and network maintenance including labor, division overhead, and administrative allocations necessary for IS staff time, equipment, and data center operations. The county provided IS service agreements, expenditure reports, and journal entry details for the intra-fund transfers between the DA's Office and IS as support. However, we determined that these materials and supplies costs are unallowable because they are estimated allocations and cannot be identified as a direct cost of the mandate.

Section VII.A.3., "Materials and Supplies," of the parameters and guidelines states, in part:

> Only expenditures which can be identified as a direct cost of the mandate such as, but not limited to, vehicles, office equipment, communication devices, memberships, subscriptions, publications, may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate…

Recommendation

We recommend that the county:

- Follow the SCO's *Mandated Cost Manual* and the mandated program's parameters and guidelines when preparing its reimbursement claims; and
- Ensure that claimed costs are actual and specific to the purposes of the mandated program.

County Response

> The County concurs with this finding of disallowance of costs.
>
> The county's claimed materials and supplies costs for maintenance of a case management system for archived child abduction case files prior to 2011. The archived cases themselves are limited and contain only necessary information required per the document retention policy the county has as part of a larger effort to consolidate information. The cost for maintaining the case management system is allocated by the county's Information Services (IS) department during the yearly budget process, which includes budgets for all hosted systems in the county. IS costs associated with hosted systems are for personnel and network maintenance including labor, division overhead, and administrative allocations necessary for IS staff time, equipment, and Data Center operations. The MCDA interpreted this to apply to commonly accepted practice amount cost sharing programs that the proportional share of usage is applied to the appropriate program. The MCDA will implement changes to ensure that only expenditures which can be identified as a direct cost of the mandate are claimed.

Attachment—
County's Response to Draft Audit Report

MERCED COUNTY

AUDITOR-CONTROLLER

Lisa Cardella-Presto
Auditor-Controller

2222 "M" Street
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(209) 385-7511
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April 28, 2025

Sent Via E-mail: lkurokawa@sco.ca.gov
ktarvin@sco.ca.gov

Lisa Kurokawa, Chief
Kimberly A. Tarvin, CPA
Compliance Audits Bureau
State Controller's Office
PO Box 942850
Sacramento, CA 94250

Re: County of Merced Response to Draft Audit Report for the Child Abduction Recovery Program
Program Period: July 1, 2019, through June 30, 2023

Dear Ms. Kurokawa:

Thank you for giving the County the opportunity to review the draft audit report. As reported, the County claimed costs of $614,903 during the audit period. Of this amount, the audit found $10,622 allowable and $604,281 unallowable. The primary grounds stated in the audit for the costs being unallowable were that the County did not provide contemporaneous source documentation supporting the mandated functions performed or actual hours devoted to each function. The County generally does not concur with the findings and disallowance of costs. A response to each of the findings is provided below:

Finding 1 – Unsupported salaries, benefits, and related indirect costs

The county claimed $435,449 in salaries and benefits for the audit period. The State Controller determined that the entire amount is unallowable. The State Controller also determined that related indirect costs of $145,470, were unallowable, for total unallowable costs of $580,919. The costs are unallowable because the county's time records did not show the actual hours devoted to each mandated function or the validity of such costs. Further, the county claimed time for activities performed on "good cause" cases.

Response:

The County respectfully disagrees with this finding and disallowance of costs.

The Merced County District Attorney's Office (MCDA) supported the salaries and benefits costs with reports from the County's timekeeping software – Kronos and time studies Finance Enterprise Labor Cost reports. Kronos entries are made by the MCDA Child Abduction and Recovery Program (CAR) funded employees and approved by their supervisors for each bi-weekly pay period, contemporaneous to the time worked. To corroborate the Kronos reports, MCDA office provided monthly time studies to reflect the reimbursable/non-reimbursable activities and Labor Cost reports to reflect employees, classifications, and

other salary/benefit information. MCDA staff members additionally provided comprehensive case notes, investigator's notes, emails, receipts and court documents.

Contrary to the Controller's assertion, these documents are valid source documents as set forth by the Parameters and Guidelines.

The Parameters and Guidelines provide that claimed costs must be supported by documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. Employee time records or time logs are specifically referenced as acceptable source documents. See Parameters and Guidelines, Section V.

Notwithstanding the County's objections, in March 2024, MCDA implemented changes to their Case Management System, Karpel, enabling us to track the hours dedicated to specific tasks related to the Child Abduction and Recovery Program.

Finding 2 – Unsupported materials and supplies costs

The county claimed a total of $23,362 in materials and supplies costs for the audit period. The entire amount is unallowable.

Response:

The County concurs with this finding of disallowance of costs.

The county's claimed materials and supplies costs for maintenance of a case management system for archived child abduction case files prior to 2011. The archived cases themselves are limited and contain only necessary information required per the document retention policy the county has as part of a larger effort to consolidate information. The cost for maintaining the case management system is allocated by the county's Information Services (IS) department during the yearly budget process, which includes budgets for all hosted systems in the county. IS costs associated with hosted systems are for personnel and network maintenance including labor, division overhead, and administrative allocations necessary for IS staff time, equipment, and Data Center operations. The MCDA interpreted this to apply to commonly accepted practice amount cost sharing programs that the proportional share of usage is applied to the appropriate program. The MCDA will implement changes to ensure that only expenditures which can be identified as a direct cost of the mandate are claimed.

The MCDA has a strong record of successfully reuniting children with their custodial parents and legal guardians from whom they were unlawfully taken. During this audit period, the MCDA reunited 50 children with their custodial parents and guardians, demonstrating the reunification services were successfully performed as required by CAR mandate. Though the audit report reflects no assertions of the inappropriate use of funds, the claimed expenditures for salary and benefits were disallowed in their entirety and only $10,622 in contract services, travel and training costs were allowed.

The recovery of children who have been illegally taken from their custodial parent of guardian is a highly

sensitive and complex duty. These potentially volatile cases are carefully handled by our expert and highly professional Child Abduction Unit staff. To allow less than 2% of the claimed costs (or a total of $10,622) for this program is unreasonable. Accordingly, the County disagrees with the findings and disallowance of costs and reserves the right to file and "Incorrect Reduction Claim" with the Commission on State Mandates within three years of the SCO's notification of adjustment.

If you have any questions, please contact Melanie Smith, Administrative Services Director, Merced County District Attorney's Office at (209) 385-7381, Ext. 4191

Sincerely,

Lisa Cardella-Presto
Auditor and Controller

cc: Nicole A. Silveira, District Attorney
Anna Hazel, Chief Investigator
Melanie Smith, Director of Administrative Services
Janey Cabral, Assistant Auditor and Controller
Robert McGhee, Division Manager – Audits
Ken Howell, Senior Management Auditor, Office of State Controller

State Controller's Office
Division of Audits
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ORANGE COUNTY

Audit Report

CUSTODY OF MINORS – CHILD ABDUCTION AND RECOVERY PROGRAM

Chapter 1399, Statutes of 1976;
and Chapter 162, Statutes of 1992;
and Chapter 988, Statutes of 1996

July 1, 2018, through June 30, 2022

MALIA M. COHEN

CALIFORNIA STATE CONTROLLER

December 2024

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

December 6, 2024

CERTIFIED MAIL—RETURN RECEIPT REQUESTED

Mr. Andrew Hamilton, CPA, Auditor-Controller
Orange County
1770 North Broadway
Orange, CA 92706

Dear Mr. Hamilton:

The State Controller's Office audited the costs claimed by Orange County (the county) for the legislatively mandated Custody of Minors – Child Abduction and Recovery Program for the period of July 1, 2018, through June 30, 2022.

The county claimed and was paid $3,074,047 for costs of the mandated program. Our audit found that $3,891 is allowable and $3,070,156 is unallowable. The costs are unallowable primarily because the county did not provide contemporaneous source documentation to support the mandated functions performed or the actual number of hours devoted to each function.

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

This audit report contains an adjustment to costs claimed by the county. If you disagree with the audit finding, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (Commission). Pursuant to the Commission's regulations, outlined in Title 2, California Code of Regulations, section 1185.1(c), an IRC challenging this adjustment must be filed with the Commission no later than three years following the date of this report, regardless of whether this report is subsequently supplemented, superseded, or otherwise amended. IRC information is available on the Commission's website at www.csm.ca.gov/forms/IRCForm.pdf.

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

Sincerely,

Original signed by

Kimberly A. Tarvin, CPA
Chief, Division of Audits

KAT/rs

Copy: Kenneth Brockbank, Senior Fiscal Manager
Orange County District Attorney's Office
Jaimie Nguyen, Administrative Manager
Orange County District Attorney's Office
Chris Hill, Principal Program Budget Analyst
Local Government Unit
California Department of Finance
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Attachment—County's Response to Draft Audit Report

Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by Orange County (the county) for the legislatively mandated Custody of Minors – Child Abduction and Recovery (CAR) Program for the period of July 1, 2018, through June 30, 2022.

The county claimed and was paid $3,074,047 for costs of the mandated program. Our audit found that $3,891 is allowable and $3,070,156 is unallowable. The costs are unallowable primarily because the county did not provide contemporaneous source documentation to support the mandated functions performed or the actual number of hours devoted to each function.

Background

Chapter 1399, Statutes of 1976, established the mandated CAR Program, based on the following laws:

- Civil Code section 4600.1 (repealed and added as Family Code Sections 3060 through 3064 by Chapter 162, Statutes of 1992);
- Penal Code (PC) sections 278 and 278.5 (repealed and added as PC sections 277, 278, and 278.5 by Chapter 988, Statutes of 1996); and
- Welfare and Institutions Code section 11478.5 (repealed and added as Family Code section 17506 by Chapter 478, Statutes of 1999; last amended by Chapter 759, Statutes of 2002).

These laws require the District Attorney's (DA's) Office to assist persons having legal custody of a child in:

- Locating their children when they are unlawfully taken away;
- Gaining enforcement of custody and visitation decrees and orders to appear;
- Defraying expenses related to the return of an illegally detained, abducted, or concealed child;
- Civil court action proceedings; and
- Guaranteeing the appearance of offenders and minors in court actions.

On September 19, 1979, the State Board of Control (now the Commission on State Mandates [Commision]) determined that this legislation imposed a state mandate reimbursable under Government Code (GC) section 17561.

The parameters and guidelines establish the state mandate and define reimbursement criteria. The Commission adopted the parameters and guidelines on January 21, 1981; they were last amended on October 30, 2009. In compliance with GC section 17558, the SCO issues the *Mandated Cost Manual for Local Agencies (Mandated Cost Manual)* for mandated programs to assist local agencies in claiming reimbursable costs.

Audit Authority

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

Objective, Scope, and Methodology

The objective of our audit was to determine whether claimed costs represent increased costs resulting from the legislatively mandated CAR Program. Specifically, we conducted this audit to determine whether claimed costs were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

The audit period was July 1, 2018, through June 30, 2022.

To achieve our objective, we performed the following procedures:

- We reviewed the annual mandated cost claims filed by the county for the audit period and identified the significant cost components of each claim as salaries and benefits, travel and training, and indirect costs. We determined whether there were any errors or unusual or unexpected variances from year to year. Then we reviewed the activities claimed to determine whether they adhered to the SCO's *Mandated Cost Manual* and the program's parameters and guidelines.
- We completed an internal control questionnaire by interviewing key county staff. We discussed the claim preparation process with county staff to determine what information was obtained, who obtained it, and how it was used.
- We reviewed payroll records for claimed employees. We noted that the records provided as support for the claimed costs did not meet the requirements of the program's parameters and guidelines (see the Finding).
- We reviewed the claimed indirect cost rates, including supporting documentation provided by the county. We found that the indirect cost rates were properly supported.
- We reviewed the county's single audit and revenue reports to identify potential sources of offsetting revenues and reimbursements from federal or pass-through programs applicable to this mandated program. The county did not claim offsetting revenues for the audit period, and we found no instances of unreported offsetting revenue. We noted no exceptions.

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

Conclusion

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

For the audit period, the county claimed and was paid $3,074,047 for costs of the legislatively mandated CAR Program. Our audit found that $3,891 is allowable and $3,070,156 is unallowable.

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

Follow-up on Prior Audit Findings

The county has satisfactorily resolved the finding noted in our prior audit report for the period of July 1, 1997, through June 30, 1998, issued on February 28, 2001. The prior audit report was conducted under the program's previous parameters and guidelines, adopted on August 26, 1999.

Views of Responsible Officials

We issued a draft audit report on September 11, 2024. The county's representative responded by letter dated September 20, 2024, disagreeing with audit results. This final audit report includes the county's response as an attachment.

Restricted Use

This audit report is solely for the information and use of the county, the California Department of Finance, and the SCO; it is not intended to be, and should not be, used by anyone other than these specified parties. This restriction is not intended to limit distribution of this audit report, which is a matter of public record and is available on the SCO website at www.sco.ca.gov.

Original signed by

Kimberly A. Tarvin, CPA
Chief, Division of Audits

December 6, 2024

Schedule—
Summary of Program Costs
July 1, 2018, through June 30, 2022

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment[1]
July 1, 2018, through June 30, 2019			
Direct costs:			
Salaries and benefits	$ 541,656	$ -	$ (541,656)
Travel and training	810	810	-
Total direct costs	542,466	810	(541,656)
Indirect costs	173,492	-	(173,492)
Total direct and indirect costs	715,958	810	(715,148)
Less: offsetting revenue	-	-	-
Total program costs	$ 715,958	810	$ (715,148)
Less amount paid by the State [2]		(715,958)	
Amount paid in excess of allowable costs claimed		$ (715,148)	
July 1, 2019, through June 30, 2020			
Direct costs:			
Salaries and benefits	$ 538,789	$ -	$ (538,789)
Travel and training	1,906	1,906	-
Total direct costs	540,695	1,906	(538,789)
Indirect costs	194,072	-	(194,072)
Total direct and indirect costs	734,767	1,906	(732,861)
Less: offsetting revenue	-		-
Total program costs	$ 734,767	1,906	$ (732,861)
Less amount paid by the State [2]		(734,767)	
Amount paid in excess of allowable costs claimed		$ (732,861)	

Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment[1]
July 1, 2020, through June 30, 2021			
Direct costs:			
Salaries and benefits	$ 612,707	$ -	$ (612,707)
Travel and training	625	625	-
Total direct costs	613,332	625	(612,707)
Indirect costs	218,981	-	(218,981)
Total direct and indirect costs	832,313	625	(831,688)
Less: offsetting revenue	-	-	-
Total program costs	$ 832,313	625	$ (831,688)
Less amount paid by the State [2]		(832,313)	
Amount paid in excess of allowable costs claimed		$ (831,688)	
July 1, 2021, through June 30, 2022			
Direct costs:			
Salaries and benefits	$ 580,026	$ -	$ (580,026)
Travel and training	550	550	-
Total direct costs	580,576	550	(580,026)
Indirect costs	210,433	-	(210,433)
Total direct and indirect costs	791,009	550	(790,459)
Less: offsetting revenue	-	-	-
Total program costs	$ 791,009	550	$ (790,459)
Less amount paid by the State [2]		(791,009)	
Amount paid in excess of allowable costs claimed		$ (790,459)	
Summary: July 1, 2018, through June 30, 2022			
Direct costs:			
Salaries and benefits	$ 2,273,178	$ -	$ (2,273,178)
Travel and training	3,891	3,891	-
Total direct costs	2,277,069	3,891	(2,273,178)
Indirect costs	796,978	-	(796,978)
Total direct and indirect costs	3,074,047	3,891	(3,070,156)
Less: offsetting revenue	-	-	-
Total program costs	$ 3,074,047	3,891	$ (3,070,156)
Less amount paid by the State [2]		(3,074,047)	
Amount paid in excess of allowable costs claimed		$ (3,070,156)	

[1] See the Finding and Recommendation section.

[2] Payment amount current as of November 12, 2024.

Finding and Recommendation

FINDING—
Unsupported salaries, benefits, and related indirect costs

The county claimed $2,273,178 in salaries and benefits for the audit period. We determined that the entire amount is unallowable. The related unallowable indirect costs total $796,978, for total unallowable costs of $3,070,156. The costs are primarily unallowable because the county did not provide contemporaneous source documentation to support the mandated functions performed or the actual number of hours devoted to each function.

Following is a summary of the unallowable salaries and benefits, the related indirect costs, and the audit adjustment:

Cost Elements		Fiscal Year 2018-19	2019-20	2020-21	2021-22	Total
Total unallowable salaries and benefits	**A**	$ (541,656)	$ (538,789)	$ (612,707)	$ (580,026)	$ (2,273,178)
Claimed indirect cost rate	**B**	32.03%	36.02%	35.74%	36.28%	
Related indirect costs **[A×B]**	**C**	(173,492)	(194,072)	(218,981)	(210,433)	(796,978)
Audit Adjustment **[A+C]**	**D**	$ (715,148)	$ (732,861)	$ (831,688)	$ (790,459)	$ (3,070,156)

The county provided two types of records to support the claimed hours: (1) monthly timesheets completed by employees to track time spent on child abduction and recovery activities; and (2) bi-weekly Virtual Timesheet Interface (VTI) time cards completed by employees documenting total hours worked. The employee classifications claimed included Deputy DAs, DA Investigators, and DA Investigative Assistants.

The VTI time card hours include employee hours charged to various pay codes. The VTI system is the countywide time system that interfaces with the Countywide Accounting and Personnel System.

The timesheet hours were split between Reimbursable and Non-Reimbursable categories. No further descriptions for the categories were included.

The Reimbursable categories included:

- Child Abduction 3130;
- Training Training/Investigation/Meeting 3130; and
- Overtime 3130.

The Non-Reimbursable categories included:

- Special Assignments;
- Court Time;
- Other/Misc;
- Vacation/Annual leave/Holiday;

- Compensatory Time/PIP; and
- Overtime.

District Attorney Investigators and Investigative Assistants

For fiscal year (FY) 2018-19 and FY 2019-20, the county provided timesheets and VTI time cards to support the hours claimed for the DA Investigators and DA Investigative Assistants. Neither timesheets nor VTI time cards include a description of the mandated activities performed. Without a description of the mandated functions performed, we were unable to verify that the claimed hours were for reimbursable activities.

For FY 2020-21 and FY 2021-22, the county provided VTI time cards only. These VTI time cards included job code "DA0110", specific to the CAR Program. Through discussions with DA's Office staff members, we determined that all of their time is charged to job code DA0110 because these positions spend all their time completing CAR Program duties. As evidenced on the VTI time cards, there is no breakdown within job code DA0110 that shows how much time was spent on specific mandated activities.

Furthermore, after discussions with DA's Office staff members, we determined that DA investigative assistants input reports for cases that fell under PC section 278.7 (commonly referred to as "good cause" cases) into the "good cause" database. Time spent on activities related to good-cause cases is unallowable because the parameters and guidelines do not identify such cases as reimbursable.

The parameters and guidelines incorporate requirements of PC sections 278 and 278.5, as amended by Chapter 988, Statutes of 1996. This law, known as the Parental Kidnapping Prevention Act, also added PC section 278.7. However, PC section 278.7 was not incorporated into the parameters and guidelines; therefore, no costs claimed under this section are reimbursable.

Deputy District Attorney

For the entire audit period, the county provided timesheets and VTI time cards to support the hours claimed for the Deputy DA. Neither timesheets nor VTI time cards include a description of the mandated activities performed. Without a description of the mandated functions performed, we were unable to verify that the claimed hours were for reimbursable activities.

In addition, we noted multiple inconsistencies with the FY 2020-21 and FY 2021-22 Deputy DA timesheets. The time sheets were often signed and dated several months after the end of the timesheet period. We also noted instances in which multiple timesheets had been signed and dated on the same date, indicating that they were not completed contemporaneously.

During audit fieldwork, the county provided documentation for three child-abduction cases, including case file notes, Minute Orders from the Superior Court of California for the County of Orange, as well as the timesheets and VTI time cards previously provided. The documents provided do not describe the mandated functions performed or specify the actual number of hours devoted to each function. Without the detail required by the parameters and guidelines, we cannot determine whether the documents provided and any associated time were claimed on a particular day.

Additionally, the county provided declarations from a Deputy DA and a Senior Fiscal Manager, as well as exhibits, including VTI time cards and organizational charts, that it had previously provided. Per the program's parameters and guidelines, signed declarations are considered corroborating documents and are not a substitute for source documents. Only actual costs traceable to source documents may be claimed for this program.

Criteria

Section V., "Reimbursable Costs," of the parameters and guidelines begins:

> To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.
>
> Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon personal knowledge." Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. **However, corroborating documents cannot be substituted for source documents** [emphasis added].

Section VI.A, "Non-Reimbursable Costs," of the parameters and guidelines states:

> Costs associated with criminal prosecution, commencing with the defendant's first appearance in a California court, for offenses defined in Sections 278 or 278.5 of the Penal Code, wherein the missing, abducted, or concealed child(ren) has been returned to the lawful person or agency.

Section VII.A.1., "Salaries and Employees' Benefits" of the parameters and guidelines states, in part:

> Identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study.

Recommendation

We recommend that the county:

- Follow the SCO's *Mandated Cost Manual* and the mandated program's parameters and guidelines when preparing its reimbursement claims; and
- Ensure that claimed costs are supported by source documentation.

County's Response

A. The County Properly Submitted Claims for the Costs of Performing Reimbursable Activities In Compliance with the Parameters and Guidelines for the CAR Program and the Instructions and Forms Issued By the Controller, Which Were Supported by Source Documents

Under article XIII B, section 6 of the state Constitution, which specifies that if the state imposes any "new program or higher level of service" on any local government (including a school district), the State must reimburse the locality for the costs of the program or increased level of service. California courts have recognized that the purpose of article XIII B, section 6, is to preclude the state from shifting financial responsibility for carrying out governmental functions to local agencies, which are ill equipped to assume increased financial responsibilities. (*Department of Finance v. Commission on State Mandates* (2003) 30 Cal.4th 727, 751–752.) Section 17561[1] is the primary code section that sets forth the State's duties once a mandate is determined by the Commission on State Mandates (the "Commission"). (*California School Bds. Assn. v. State of California* (2011) 192 Cal.App.4th 770, 787.) Section 17561, subdivision (a) states: "The state shall reimburse each local agency and school district for all 'costs mandated by the state,' as defined in Section 17514 and for legislatively determined mandates in accordance with Section 17573."

The Commission first determines whether a new program or higher level of service exists and whether there are actual, increased costs mandated by the state. (§§ 17514, 17551.) If these findings are made, the Commission determines the amount to be reimbursed to all local agencies and school districts by adopting parameters and guidelines. (§ 17557.) The parameters and guidelines identify the eligible claimants, period of reimbursement, reimbursable activities, and any offsetting revenues or savings. (Cal. Code Regs., tit. 2, § 1183.7.)

[1] All section references are to the Government Code unless otherwise specified.

After the adoption of the parameters and guidelines, the Commission submits the adopted parameters and guidelines to the Controller's Office to issue claiming instructions and to pay and audit reimbursement claims. (§§ 17558, 17560, 17561.) "The claiming instructions shall be derived from the test claim decision and the adopted parameters and guidelines, reasonable reimbursement methodology, or statute declaring a legislatively determined mandate." (§ 17558.)

Here, the parameters and guidelines for the CAR program were originally adopted in 1981, and the currently applicable parameters and guidelines were last amended in 2009. The Controller has also issued claiming instructions pursuant to Section 17558, which included the forms that delineate the information that the County is required to submit in support of its claims. For example, the Controller issued Form CAR-2, which refers to "Child Abduction And Recovery Component/Activity Cost Detail." Under box (03), the form requires claimants to: "Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each activity." A 2003 version of the form listed two available activities: "Compliance with Court Orders" and "Court Costs for Out-of-Jurisdiction Cases." The current 2022 version of Form CAR-2 expanded the list to the following four categories of reimbursable activities:

1. Compliance with Court Orders [Section V.B.1]
2. Court Costs for Out-of-Jurisdiction Cases [Section V.B.2]
3. Secure Appearance of Offender [Section V.B.2.b.(3)]
4. Return of Children to Custodian [Section V.B.2.b.(4)]

These four reimbursable activities correspond to the above referenced "Reimbursable Activities," of the parameters and guidelines. Thus, when the Controller has determined that additional detail regarding the nature of reimbursable activities performed is necessary to comply with the current parameters and guidance, the Controller has revised its claiming instructions and forms for the program in question.

Given the population of Orange County, the Orange County District Attorney performs the duties mandated by the CAR program by assigning an experienced Deputy District Attorney IV to the Child Abduction Unit (CAU), which is contained in the District Attorney's Family Protection Unit. The Deputy District Attorney is supported by a DA Investigator and an Investigative Assistant. As depicted in the organizational charts submitted by the County during the audit, the CAU is a dedicated unit that investigates and handles cases of missing children in civil and/or criminal court when the suspected abductor is a family member. Indeed, the fact that the Orange County District Attorney's office has a dedicated unit that focuses on performing the CAR program mandates further reduces the likelihood that the individuals assigned to unit are submitting hours for work unrelated to the CAR program. During the four-year audit period, the Orange County District Attorney's Office opened 246 civil cases and closed about 324 cases. Based on this work, the County submitted claims for

payment for $715,958, $734,767, $832,313 and $791,009 for Fiscal Years 2018-19 through 2021-22, respectively.

From FY 2018-19 to 2021-22, the County recorded and maintained employee time records using a Virtual Timesheet Interface (VTI) system. The VTI system is a countywide time system, which requires all County employees to record and submit their time on a biweekly basis. The County processes its payroll based on each employee's submittal of biweekly timesheets through VTI. Each time an employee submits their time sheet, they are required to state: "I certify to the best of knowledge that the above information is true and correct." Each employee's manager is then required to review and approve the submittal of the timesheet by stating: "I certify that I have reviewed and approved the above information." The contemporaneous certifications are set forth at the bottom of the VTI timesheet for each biweekly pay period. The timesheets that are submitted through VTI constitute a source document, which is created at or near the same time the actual cost was incurred for the event or activity in question. The VTI timesheets for the employees whose hours were listed in the County's claims for reimbursement were provided to the auditors.

The County also provided time logs, which were completed by the employees whose hours were listed in the County's claims for reimbursement, to the auditors. In most instances, these logs were prepared within a month of the period referenced. The logs consist of worksheets that were completed by hand by each employee for the period referenced, then signed by the employee and their supervisor. On the logs, the employee would allocate their time between reimbursable work and non-reimbursable work with the bulk of hours being allocated to the code "Child Abduction 3130." From FY 2018-19 to 2019-20, 22 out of 25 time logs were prepared and signed by the attorneys referenced within a month of the period at issue. Likewise, from FY 2018-19 to 2020-21, 31 out of 32 logs were completed within a month of the period referenced for the Investigator, and 34 out of 36 logs were completed within a month of the period referenced for the Investigative Assistant. Finally, beginning in March 2021 through the end of FY 2021-22, both the Investigator and Investigative Assistant began to directly code their time in VTI to code "DA0110," which refers to the CAR program. The time logs for the employees whose hours were listed in the County's claims for reimbursement were provided to the auditors.

The VTI timesheets and the time logs that the County employees submitted within a month of the period referenced clearly fall within the definition of a source document:

> A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

In addition, even the minority of time logs, which are not contemporaneous, can also be considered as corroborating evidence as worksheets that allocate the time depicted in the source documents between reimbursable and non-reimbursable activities.

Even though the employees were assigned to Family Protection with the assigned attorney Deputy District Attorney being specifically assigned to the Child Abduction Unit in Family Protection, the County did not simply claim the hours they worked as costs. Instead, the billing code of "3130," including Child Abduction 3130, on the time logs and "DA0110" on the VTI timesheets directly correspond to the reimbursable activity listed on Form CAR-2 (that was in effect at the time the County filed its claim) for "Compliance with Court Orders" and were used to calculate the hours that the County claimed for the performance of this activity. There is no finding in the Draft Audit that the hours claimed by the County were excessive or unreasonable. (See § 17561 [Controller may reduce any claim that the Controller determines is excessive or unreasonable].)

B. The Disallowance of Almost All of the County's CAR Program Costs is Arbitrary and Capricious, and Lacks Evidentiary Support

Consistent with the purpose of requiring the State to reimburse the actual costs of local agencies, the Government Code authorizes the Controller to audit claims to correct inaccurate fund disbursements. The draft audit cites Section 17558.5 of the Government Code, which provides: "A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later."[2] Likewise, the draft audit cites Section 17561, which states that the Controller has the authority to audit the records of "any local agency or school district to verify the actual amount of the mandated costs" and "may reduce any claim that the Controller determines is excessive or unreasonable." Thus, courts have held that Section 17561 allows the Controller to correct inaccurate fund disbursements after auditing the local entity's supporting records. (See *California School Bds. Assn. v. State of California* (2011) 192 Cal.App.4th 770, 789 [this administrative power to adjust payments is not equivalent to stating that the Legislature has the authority to provide a nominal payment for a mandate].)

Here, notwithstanding the clear evidence that the County has incurred and submitted documented claims for costs resulting from the Orange County District Attorney's performance of the CAR program mandates, the Draft Audit disallows almost all costs incurred and claimed by the County. The auditor did not find that the County's costs were either excessive or unreasonable. Instead, the Draft Audit found: "The costs are primarily unallowable because the county did not provide contemporaneous source documentation to support the mandated functions performed or the actual number of hours devoted to each function."

[2] The County's claim for FY 2018-19 was submitted on February 5, 2020. The current audit was initiated on May 5, 2023, which is 3 years, 3 months, 14 days after the submittal of the claim. Thus, the disallowance of the amounts claimed for FY 2018-19 is untimely and should be withdrawn.

As noted by several other counties in response to similar audit findings by the Controller with respect to the CAR program, the Draft Audit appears to base this finding on a strained reading of the of the [sic] program's parameters and guidelines to broadly reject time records that established that County employees performed mandated activities, which had been acceptable for decades. For example, even though the Draft Audit acknowledges that the County provided time logs and VTI timesheets, which contain codes that directly correspond to the reimbursable activities identified in both the parameters and guidelines and the Controller's claiming instructions and forms, the Draft Audit states:

> Neither timesheets nor VTI timecards include a description of the mandated activities performed. Without a description of the mandated functions performed, we were unable to verify that the claimed hours were for reimbursable activities.

Implicit in this finding is the assumption that (1) the use of time codes that directly correspond to the reimbursable activities identified in parameters and guidelines and the Controller's claiming instructions is insufficient and (2) the parameters and guidelines require an unspecified level detail that goes beyond the stated requirements of the Controller's own claiming instructions and forms. The claiming instructions divide reimbursable activities into the four categories discussed above.[3] Indeed, the claiming instructions use the term function to refer to a description of the job duties of the employees who the County must list on Form CAR-2. The form requires the County: "To itemize costs for the activity checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, supplies used, contract services, fixed assets, and travel and training expenses."

Orange County is not alone in having almost all its claimed costs disallowed based on this recent re-interpretation of the parameters and guidelines given that the Controller has made similar findings for other counties, which also resulted in the disallowance of almost all costs associated with the CAR program. Every county that has been audited

[3] If the parameters and guidelines required the level of detail implied by the Draft Audit beyond the use of billing codes that correspond to reimbursable activities such as a requiring a narrative description to accompany time entries, then the parameters and guidelines and claiming instructions would expressly state such a requirement, though doing so would itself create a reimbursable mandate.

since November 2022 had over 97 percent of its CAR program costs disallowed:

County Name	Audit Date	Claimed Costs (A)	Disallowed Costs (B)	Disallowance Rate (B/A)
Sacramento	2/23/2022	$1,885,876	$465,094	24.70%
Ventura	11/28/2022	$4,284,397	$4,185,340	97.70%
San Joaquin	5/2/2023	$2,061,920	$2,033,798	98.60%
Riverside	6/30/2023	$3,762,254	$3,649,699	97.00%
San Diego	7/14/2023	$3,433,637	$3,390,611	98.70%
Shasta	8/23/2023	$1,204,994	$1,192,584	98.90%
Los Angeles	5/2/2024	$10,292,292	$10,292,232	100%
San Luis Obispo	8/22/2024	$1,175,665	$1,174,239	99.9%
Orange	N/A	$3,074,047	$3,070,156	99.87%

Like other counties, the Controller previously initiated an audit of the County's CAR program for FY 2006-07 through FY 2008-09, which encompasses the period covered by the current 2009 parameters and guidelines, but cancelled the audit because it concluded that the County's claims were reasonably supported.[4]

These facts, along with the absence of any determination that the County's claimed costs for the CAR program are either excessive or unreasonable, demonstrate that at minimum the County substantially complied with the requirements of the parameters and guidelines for the CAR program along with the Controller's claiming instructions. Substantial compliance, as the phrase is used in court decisions, means actual compliance in respect to the substance essential to every reasonable objective of the statute. (*Southern Pac. Transportation Co. v. State Bd. of Equalization* (1985) 175 Cal.App.3d 438, 442.) "Where there is compliance as to all matters of substance technical deviations are not to be given the stature of noncompliance." (*Ibid.*) "Substance prevails over form." (*Ibid.*) In contrast, "strict compliance with a statute is warranted when the Legislature evinces its intent that the statute's requirements are to be followed precisely. (*2710 Sutter Ventures, LLC v. Millis* (2022) 82 Cal.App.5th 842, 860–861.) A court may infer such an intent when (1) the Legislature has provided a *detailed and specific mandate*, or (2) the intent of the statute can only be served by demanding strict compliance with its terms. (*Ibid.*) Thus, unless the intent of a statute can only be served by demanding strict compliance with its terms, substantial compliance is the governing test. (*San Diegans for Open Government v. City of Oceanside* (2016) 4 Cal.App.5th 637, 647.)

The Draft Audit's wholesale disallowance of claimed hours based on the alleged inclusion of time spent by DA investigative assistants inputting reports for cases for which Penal Code section 278.7 (which can be raised an affirmative defense to the enforcement of Penal Code 278.5) might apply, illustrates the arbitrary nature of the Draft Audit's finding and disallowance of costs. As the Draft Audit notes, the parameters and guidelines for CAR do not mention Penal Code section 278.7. Likewise, the Controller's claiming instructions are silent with respect to the need to track or deduct time spent on this affirmative defense, thus the County did not create any codes to track

[4] The 2009 parameters and guidelines were effective for claims filed from FY 2005-06 going forward.

time that is potentially attributable to Penal Code section 278.7. Yet, despite the absence of any mention in the parameters and guidance or the Controller's claiming instructions and the absence of any records establishing that the County has claimed time attributable to Penal Code section 278.7, the Draft Audit disallows 100 percent of the time claimed by the County because the auditors "determined that DA investigative assistants input reports for cases that fell under PC section 278.7" based on "discussions with DA's Office staff members" during the audit. However, the Draft Audit fails to reflect that the DA investigative assistant stated during the discussion that it takes an investigative assistant 2-3 minutes to input a good cause report into the database, and that on average, there are about 3 to 6 reports per week, or 9 to 18 minutes per week, or less than 8 to 16 hours a year, spent on Penal Code section 278.7 "good cause" activities by the investigative assistant.[5] Thus, while the Draft Audit otherwise takes a strict view against the consideration of corroborating evidence, which "cannot be substituted for source documents," the Draft Audit relies on such corroborating evidence to disregard time records, which had been acceptable for decades.

Accordingly, to the extent that the Draft Audit concludes that the County has not complied with the rigorous (but unspecified) detail required by the parameters and guidelines, which extends far beyond the express requirements of the Controller's claiming instructions, the County has substantially complied and relying on such a technical violation to disallow the County's claimed costs as a penalty without any facts showing that these costs are unreasonable or excessive conflicts with the purpose of article XIII B, section 6, of the Constitution and its implementing statutes.[6] This is particularly true with respect to the wholesale disallowance of costs based on the County's failure to comply with the alleged requirement that it separately track and deduct time attributed to Penal Code section 278.7, which the Draft Audit acknowledges is not discussed in the parameters and guidelines or the Controller's claiming instructions.

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[5] In the Controller's audit of Sacramento County, the auditor attributed 2.6 percent of labor costs to work attributable to Penal Code section 278.7 and disallowed this percentage of costs, rather than the entirety of costs claimed. Sacramento's calculation of time spent on Penal Code section 278.7 work is in line with the estimates provided by the investigative assistant during the current audit. Thus, it is arbitrary and capricious to presume in the Draft Audit that 100 percent of the County's labor costs were spent on work attributable to Penal Code section 278.7 and disallow such costs.

[6] It is well established that the rulemaking power of an administrative agency such as the Commission does not permit the agency to exceed the scope of authority conferred on the agency by the Legislature. (*Agnew v. State Bd. of Equalization* (1999) 21 Cal.4th 310, 321.) Likewise, administrative regulations that alter or amend the statute or enlarge or impair its scope are void and courts not only may, but it is their obligation to, strike down such regulations. (*Home Depot, U.S.A., Inc. v. Contractors' State License Bd.* (1996) 41 Cal.App.4th 1592, 1604.) Thus, the parameters and guidelines must be read in a manner to effectuate, not defeat, the purpose of article XIII B, section 6, of the Constitution and its implementing

> statutes, which is to preclude the state from shifting financial responsibility for carrying out governmental functions to local agencies, the Commission and Controller must do so. (See *Conservatorship of T.B.* (2024) 99 Cal.App.5th 1361 [under canon of "constitutional avoidance," if statute is susceptible of two constructions, one of which will render it constitutional and other unconstitutional in whole or in part, or raise serious and doubtful constitutional questions, court will adopt construction which will render it valid in its entirety, or free from doubt as to its constitutionality, even though other construction is equally reasonable].)

SCO's Response

Our finding and recommendation remain unchanged. We will address the county's concerns in the order in which they appear in the county's response.

On page 4 (Section A. The County Properly Submitted Claims for the Costs of Performing Reimbursable Activities In Compliance with the Parameters and Guidelines for the CAR Program and the Instructions and Forms Issued By the Controller, Which were Supported by Source Documents), the county states, in part:

> Even though the employees were assigned to Family Protection with the assigned attorney Deputy District Attorney being specifically assigned to the Child Abduction Unit in Family Protection, the County did not simply claim the hours they worked as costs. Instead, the billing code of "3130," including Child Abduction 3130, on the time logs and "DA0110" on the VTI timesheets directly correspond to the reimbursable activity listed on Form CAR-2 (that was in effect at the time County filed its claim) for "Compliance with Court Orders" and were used to calculate the hours claimed for the performance of this activity.

We disagree. Assigning a billing code to hours worked without including a description of the mandated functions performed, and simply providing the total hours to align with the claim's summarization of a reimbursable activity described as "Compliance with Court Orders" does not meet the requirements of the parameters and guidelines. The county's use of a summary form does not exempt it from adhering to parameters and guidelines requirements.

The "Audit of Costs" section ("Program No. 13," page 2) of the SCO's *Mandated Cost Manual* begins:

> All claims submitted to SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions **and the Ps & Gs adopted by CSM** [emphasis added]. . . .

On page 4 (Section B. The Disallowable of Almost All of the County's CAR Program Costs is Arbitrary and Capricious, and Lacks Evidentiary Support), the county states, in part:

> The draft audit cites Section 17558.5 of the Government Code, which provides: "A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later."[2]

In footnote 2, the county states:

> The County's claim for FY 2018-19 was submitted on February 5, 2020. The current audit was initiated on May 5, 2023, which is 3 years, 3 months, 14 days after the submittal of the claim. Thus, the disallowance of the amounts claimed for FY 2018-19 is untimely and should be withdrawn.

The county does not quote GC section 17558.5(a) in its entirety. The subparagraph concludes:

> . . . However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced.

The initial payment of the FY 2018-19 claim was made on August 14, 2020. The SCO contacted the county on May 4, 2023, to initiate the audit, and the engagement start letter was dated May 19, 2023. Therefore, our audit of the FY 2018-19 claims was initiated in a timely manner. The three-year statutory limit had not expired.

In footnote 3, the county states:

> If the parameters and guidelines required the level of detail implied by the Draft Audit beyond the use of billing codes that correspond to reimbursable activities such as requiring a narrative description to accompany time entries, then the parameters and guidelines and claiming instructions would expressly state such a requirement, though doing so would itself create a reimbursable mandate.

We disagree. The county's response fails to address the primary audit issue that the county did not adhere to the parameters and guidelines. The parameters and guidelines clearly state how claimed costs must be supported.

Section VII.A "Direct Costs," of the parameters and guidelines states, in part:

> Direct costs are defined as costs that can be traced to specific goods, services, units, programs, activities or functions.

> **Claimed costs shall be supported by the following cost element information** [emphasis added]:
>
> 1. Salary and Employees' Benefits
>
> Identify the employee(s), show the classification of the employee(s) involved, **describe the mandated functions performed and specify the actual number of hours devoted to each function**, [emphasis added] the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study. . . .

Furthermore, the regulatory parameters and guidelines for the CAR Program establish the state mandate and define reimbursement criteria; SCO issues nonregulatory claiming instructions to assist local agencies in claiming reimbursable costs (see *Clovis Unified School District v. Chiang* [2010] 188 Cal.App.4th 794).

On page 16 (B. The Controller's Reductions Based on the Denial of Activities Included in the Claimant's Time Study that the Controller Found Were Beyond the Scope of the Mandate Are Correct as Matter of Law, and Not Arbitrary, Capricious, or Entirely Lacking in Evidentiary Support), the Commission's July 27, 2018 Decision for the incorrect reduction claim filed by Carlsbad Unified School District (Case No. 14-9825-I-02, *The Stull Act*) states, in part:

> Pursuant to Government Code section 17564, reimbursement claims filed with the Controller shall be filed in the manner prescribed in the Parameters and Guidelines, and the Parameters and Guidelines, as a quasi-judicial decision of the Commission, are final and binding.

On page 6 (Section B. The Disallowance of Almost All of the County's CAR Program Costs is Arbitrary and Capricious, and Lacks Evidentiary Support) of its response, the county states, in part:

> The Draft Audit's wholesale disallowance of claimed hours based on the alleged inclusion of time spent by DA investigative assistants inputting reports for cases for which Penal Code section 278.7 (which can be raised an affirmative defense to the enforcement of Penal Code 278.5) might apply, illustrates the arbitrary nature of the Draft Audit's finding and disallowance of costs.

There is no evidence in the record contradicting the statement that DA investigative assistants inputted reports for cases related to PC section 278.7. The parameters and guidelines incorporate requirements of PC sections 278 and 278.5, as amended by Chapter 988, Statutes of 1996. This law, known as the Parental Kidnapping Prevention Act, also added PC section 278.7. However, PC section 278.7 was not incorporated into the parameters and guidelines; therefore, no costs claimed under this section are reimbursable. Furthermore, the VTI timesheets and time logs provided by the county do not comply with the requirements of the parameters and guidelines to support the actual number of hours devoted to each reimbursable function.

Attachment—
County's Response to Draft Audit Report

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September 20, 2024

VIA U.S. MAIL & ELECTRONIC MAIL

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Re: Draft Audit Report for Orange County's Child Abduction and Recovery Program (July 1, 2018 - June 30, 2022)

Dear Ms. Kurokawa:

I write on behalf of the County of Orange (the "County") in response to the State Controller's draft audit report for Orange County's Child Abduction and Recovery ("CAR") Program (the "Draft Audit"). The Draft Audit covers the period of July 1, 2018 - June 30, 2022. Out of $3,074,047 in costs claimed by the County, the State Controller disallowed $3,070,156, which represents 99.87 percent of the costs claimed. The disallowance is based on the Draft Audit's finding that the "costs are primarily unallowable because the county did not provide contemporaneous source documentation to support the mandated functions performed or the actual number of hours devoted to each function." Notably, the Draft Audit does not dispute that the costs were incurred and were reasonable. Rather, the Draft Audit effectively rejects all the County's costs on the assertion that the employees dedicated to the CAR program and its mission didn't record their time spent on reimbursable activities with sufficient detail. The County's timekeeping followed the State Controller's guidance in its forms, guidance that did not reflect the State Controller's current strained reading of its parameters and guidelines, which has resulted in the disallowance of the reimbursable costs resulting from the efforts of Orange County prosecutors' efforts to protect families. As discussed below, the County disagrees with Draft Audit's finding and the disallowance of almost all costs claimed by the County for performing the mandates of the CAR program.

A. The County Properly Submitted Claims for the Costs of Performing Reimbursable Activities In Compliance with the Parameters and Guidelines for the CAR Program and the Instructions and Forms Issued By the Controller, Which Were Supported by Source Documents

Under article XIII B, section 6 of the state Constitution, which specifies that if the state imposes any "new program or higher level of service" on any local government (including a school district), the State must reimburse the locality for the costs of the program or increased level of service. California courts have recognized that the purpose of article XIII B, section 6, is to preclude the state from shifting financial responsibility for carrying out governmental

functions to local agencies, which are ill equipped to assume increased financial responsibilities. (*Department of Finance v. Commission on State Mandates* (2003) 30 Cal.4th 727, 751–752.) Section 17561[1] is the primary code section that sets forth the State's duties once a mandate is determined by the Commission on State Mandates (the "Commission"). (*California School Bds. Assn. v. State of California* (2011) 192 Cal.App.4th 770, 787.) Section 17561, subdivision (a) states: "The state shall reimburse each local agency and school district for all 'costs mandated by the state,' as defined in Section 17514 and for legislatively determined mandates in accordance with Section 17573."

The Commission first determines whether a new program or higher level of service exists and whether there are actual, increased costs mandated by the state. (§§ 17514, 17551.) If these findings are made, the Commission determines the amount to be reimbursed to all local agencies and school districts by adopting parameters and guidelines. (§ 17557.) The parameters and guidelines identify the eligible claimants, period of reimbursement, reimbursable activities, and any offsetting revenues or savings. (Cal. Code Regs., tit. 2, § 1183.7.) After the adoption of the parameters and guidelines, the Commission submits the adopted parameters and guidelines to the Controller's Office to issue claiming instructions and to pay and audit reimbursement claims. (§§ 17558, 17560, 17561.) "The claiming instructions shall be derived from the test claim decision and the adopted parameters and guidelines, reasonable reimbursement methodology, or statute declaring a legislatively determined mandate." (§ 17558.)

Here, the parameters and guidelines for the CAR program were originally adopted in 1981, and the currently applicable parameters and guidelines were last amended in 2009. The Controller has also issued claiming instructions pursuant to Section 17558, which included the forms that delineate the information that the County is required to submit in support of its claims. For example, the Controller issued Form CAR-2, which refers to "Child Abduction And Recovery Component/Activity Cost Detail." Under box (03), the form requires claimants to: "Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each activity." A 2003 version of the form listed two available activities: "Compliance with Court Orders" and "Court Costs for Out-of-Jurisdiction Cases." The current 2022 version of Form CAR-2 expanded the list to the following four categories of reimbursable activities:

1. Compliance with Court Orders [Section V.B.1]
2. Court Costs for Out-of-Jurisdiction Cases [Section V.B.2]
3. Secure Appearance of Offender [Section V.B.2.b.(3)]
4. Return of Children to Custodian [Section V.B.2.b.(4)]

These four reimbursable activities correspond to the above referenced "Reimbursable Activities," of the parameters and guidelines. Thus, when the Controller has determined that additional detail regarding the nature of reimbursable activities performed is necessary to comply with the current parameters and guidance, the Controller has revised its claiming instructions and forms for the program in question.

[1] All section references are to the Government Code unless otherwise specified.

Given the population of Orange County, the Orange County District Attorney performs the duties mandated by the CAR program by assigning an experienced Deputy District Attorney IV to the Child Abduction Unit (CAU), which is contained in the District Attorney's Family Protection Unit. The Deputy District Attorney is supported by a DA Investigator and an Investigative Assistant. As depicted in the organizational charts submitted by the County during the audit, the CAU is a dedicated unit that investigates and handles cases of missing children in civil and/or criminal court when the suspected abductor is a family member. Indeed, the fact that the Orange County District Attorney's office has a dedicated unit that focuses on performing the CAR program mandates further reduces the likelihood that the individuals assigned to unit are submitting hours for work unrelated to the CAR program. During the four-year audit period, the Orange County District Attorney's Office opened 246 civil cases and closed about 324 cases. Based on this work, the County submitted claims for payment for $715,958, $734,767, $832,313 and $791,009 for Fiscal Years 2018-19 through 2021-22, respectively.

From FY 2018-19 to 2021-22, the County recorded and maintained employee time records using a Virtual Timesheet Interface (VTI) system. The VTI system is a countywide time system, which requires all County employees to record and submit their time on a biweekly basis. The County processes its payroll based on each employee's submittal of biweekly timesheets through VTI. Each time an employee submits their time sheet, they are required to state: "I certify to the best of knowledge that the above information is true and correct." Each employee's manager is then required to review and approve the submittal of the timesheet by stating: "I certify that I have reviewed and approved the above information." The contemporaneous certifications are set forth at the bottom of the VTI timesheet for each biweekly pay period. The timesheets that are submitted through VTI constitute a source document, which is created at or near the same time the actual cost was incurred for the event or activity in question. The VTI timesheets for the employees whose hours were listed in the County's claims for reimbursement were provided to the auditors.

The County also provided time logs, which were completed by the employees whose hours were listed in the County's claims for reimbursement, to the auditors. In most instances, these logs were prepared within a month of the period referenced. The logs consist of worksheets that were completed by hand by each employee for the period referenced, then signed by the employee and their supervisor. On the logs, the employee would allocate their time between reimbursable work and non-reimbursable work with the bulk of hours being allocated to the code "Child Abduction 3130." From FY 2018-19 to 2019-20, 22 out of 25 time logs were prepared and signed by the attorneys referenced within a month of the period at issue. Likewise, from FY 2018-19 to 2020-21, 31 out of 32 logs were completed within a month of the period referenced for the Investigator, and 34 out of 36 logs were completed within a month of the period referenced for the Investigative Assistant. Finally, beginning in March 2021 through the end of FY 2021-22, both the Investigator and Investigative Assistant began to directly code their time in VTI to code "DA0110," which refers to the CAR program. The time logs for the employees whose hours were listed in the County's claims for reimbursement were provided to the auditors.

The VTI timesheets and the time logs that the County employees submitted within a month of the period referenced clearly fall within the definition of a source document:

> A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

In addition, even the minority of time logs, which are not contemporaneous, can also be considered as corroborating evidence as worksheets that allocate the time depicted in the source documents between reimbursable and non-reimbursable activities.

Even though the employees were assigned to Family Protection with the assigned attorney Deputy District Attorney being specifically assigned to the Child Abduction Unit in Family Protection, the County did not simply claim the hours they worked as costs. Instead, the billing code of "3130," including Child Abduction 3130, on the time logs and "DA0110" on the VTI timesheets directly correspond to the reimbursable activity listed on Form CAR-2 (that was in effect at the time the County filed its claim) for "Compliance with Court Orders" and were used to calculate the hours that the County claimed for the performance of this activity. There is no finding in the Draft Audit that the hours claimed by the County were excessive or unreasonable. (See § 17561 [Controller may reduce any claim that the Controller determines is excessive or unreasonable].)

B. The Disallowance of Almost All of the County's CAR Program Costs Is Arbitrary and Capricious, and Lacks Evidentiary Support

Consistent with the purpose of requiring the State to reimburse the actual costs of local agencies, the Government Code authorizes the Controller to audit claims to correct inaccurate fund disbursements. The draft audit cites Section 17558.5 of the Government Code, which provides: "A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later."[2] Likewise, the draft audit cites Section 17561, which states that the Controller has the authority to audit the records of "any local agency or school district to verify the actual amount of the mandated costs" and "may reduce any claim that the Controller determines is excessive or unreasonable." Thus, courts have held that Section 17561 allows the Controller to correct inaccurate fund disbursements after auditing the local entity's supporting records. (See *California School Bds. Assn. v. State of California* (2011) 192 Cal.App.4th 770, 789 [this administrative power to adjust payments is not equivalent to stating that the Legislature has the authority to provide a nominal payment for a mandate].)

[2] The County's claim for FY 2018-19 was submitted on February 5, 2020. The current audit was initiated on May 5, 2023, which is 3 years, 3 months, 14 days after the submittal of the claim. Thus, the disallowance of the amounts claimed for FY 2018-19 is untimely and should be withdrawn.

Here, notwithstanding the clear evidence that the County has incurred and submitted documented claims for costs resulting from the Orange County District Attorney's performance of the CAR program mandates, the Draft Audit disallows almost all costs incurred and claimed by the County. The auditor did not find that the County's costs were either excessive or unreasonable. Instead, the Draft Audit found: "The costs are primarily unallowable because the county did not provide contemporaneous source documentation to support the mandated functions performed or the actual number of hours devoted to each function."

As noted by several other counties in response to similar audit findings by the Controller with respect to the CAR program, the Draft Audit appears to base this finding on a strained reading of the of the program's parameters and guidelines to broadly reject time records that established that County employees performed mandated activities, which had been acceptable for decades. For example, even though the Draft Audit acknowledges that the County provided time logs and VTI timesheets, which contain codes that directly correspond to the reimbursable activities identified in both the parameters and guidelines and the Controller's claiming instructions and forms, the Draft Audit states:

> Neither timesheets nor VTI timecards include a description of the mandated activities performed. Without a description of the mandated functions performed, we were unable to verify that the claimed hours were for reimbursable activities.

Implicit in this finding is the assumption that (1) the use of time codes that directly correspond to the reimbursable activities identified in parameters and guidelines and the Controller's claiming instructions is insufficient and (2) the parameters and guidelines require an unspecified level detail that goes beyond the stated requirements of the Controller's own claiming instructions and forms. The claiming instructions divide reimbursable activities into the four categories discussed above.[3] Indeed, the claiming instructions use the term function to refer to a description of the job duties of the employees who the County must list on Form CAR-2. The form requires the County: "To itemize costs for the activity checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, supplies used, contract services, fixed assets, and travel and training expenses."

Orange County is not alone in having almost all its claimed costs disallowed based on this recent re-interpretation of the parameters and guidelines given that the Controller has made similar findings for other counties, which also resulted in the disallowance of almost all costs associated with the CAR program. Every county that has been audited since November 2022 had over 97 percent of its CAR program costs disallowed:

[3] If the parameters and guidelines required the level of detail implied by the Draft Audit beyond the use of billing codes that correspond to reimbursable activities such as a requiring a narrative description to accompany time entries, then the parameters and guidelines and claiming instructions would expressly state such a requirement, though doing so would itself create a reimbursable mandate.

County Name	Audit Date	Claimed Costs (A)	Disallowed Costs (B)	Disallowance Rate (B/A)
Sacramento	2/23/2022	$1,885,876	$465,094	24.70%
Ventura	11/28/2022	$4,284,397	$4,185,340	97.70%
San Joaquin	5/2/2023	$2,061,920	$2,033,798	98.60%
Riverside	6/30/2023	$3,762,254	$3,649,699	97.00%
San Diego	7/14/2023	$3,433,637	$3,390,611	98.70%
Shasta	8/23/2023	$1,204,994	$1,192,584	98.90%
Los Angeles	5/2/2024	$10,292,292	$10,292,232	100%
San Luis Obispo	8/22/2024	$1,175,665	$1,174,239	99.9%
Orange	N/A	$3,074,047	$3,070,156	99.87%

Like other counties, the Controller previously initiated an audit of the County's CAR program for FY 2006-07 through FY 2008-09, which encompasses the period covered by the current 2009 parameters and guidelines, but cancelled the audit because it concluded that the County's claims were reasonably supported.[4]

These facts, along with the absence of any determination that the County's claimed costs for the CAR program are either excessive or unreasonable, demonstrate that at minimum the County substantially complied with the requirements of the parameters and guidelines for the CAR program along with the Controller's claiming instructions. Substantial compliance, as the phrase is used in court decisions, means actual compliance in respect to the substance essential to every reasonable objective of the statute. (*Southern Pac. Transportation Co. v. State Bd. of Equalization* (1985) 175 Cal.App.3d 438, 442.) "Where there is compliance as to all matters of substance technical deviations are not to be given the stature of noncompliance." (*Ibid.*) "Substance prevails over form." (*Ibid.*) In contrast, "strict compliance with a statute is warranted when the Legislature evinces its intent that the statute's requirements are to be followed precisely. (*2710 Sutter Ventures, LLC v. Millis* (2022) 82 Cal.App.5th 842, 860–861.) A court may infer such an intent when (1) the Legislature has provided a *detailed and specific mandate*, or (2) the intent of the statute can only be served by demanding strict compliance with its terms. (*Ibid.*) Thus, unless the intent of a statute can only be served by demanding strict compliance with its terms, substantial compliance is the governing test. (*San Diegans for Open Government v. City of Oceanside* (2016) 4 Cal.App.5th 637, 647.)

The Draft Audit's wholesale disallowance of claimed hours based on the alleged inclusion of time spent by DA investigative assistants inputting reports for cases for which Penal Code section 278.7 (which can be raised an affirmative defense to the enforcement of Penal Code 278.5) might apply, illustrates the arbitrary nature of the Draft Audit's finding and disallowance of costs. As the Draft Audit notes, the parameters and guidelines for CAR do not mention Penal Code section 278.7. Likewise, the Controller's claiming instructions are silent with respect to the need to track or deduct time spent on this affirmative defense, thus the County did not create any codes to track time that is potentially attributable to Penal Code section 278.7. Yet, despite the absence of any mention in the parameters and guidance or the Controller's

[4] The 2009 parameters and guidelines were effective for claims filed from FY 2005-06 going forward.

claiming instructions and the absence of any records establishing that the County has claimed time attributable to Penal Code section 278.7, the Draft Audit disallows 100 percent of the time claimed by the County because the auditors "determined that DA investigative assistants input reports for cases that fell under PC section 278.7" based on "discussions with DA's Office staff members" during the audit. However, the Draft Audit fails to reflect that the DA investigative assistant stated during the discussion that it takes an investigative assistant 2-3 minutes to input a good cause report into the database, and that on average, there are about 3 to 6 reports per week, or 9 to 18 minutes per week, or less than 8 to 16 hours a year, spent on Penal Code section 278.7 "good cause" activities by the investigative assistant.[5] Thus, while the Draft Audit otherwise takes a strict view against the consideration of corroborating evidence, which "cannot be substituted for source documents," the Draft Audit relies on such corroborating evidence to disregard time records, which had been acceptable for decades.

Accordingly, to the extent that the Draft Audit concludes that the County has not complied with the rigorous (but unspecified) detail required by the parameters and guidelines, which extends far beyond the express requirements of the Controller's claiming instructions, the County has substantially complied and relying on such a technical violation to disallow the County's claimed costs as a penalty without any facts showing that these costs are unreasonable or excessive conflicts with the purpose of article XIII B, section 6, of the Constitution and its implementing statutes.[6] This is particularly true with respect to the wholesale disallowance of costs based on the County's failure to comply with the alleged requirement that it separately track and deduct time attributed to Penal Code section 278.7, which the Draft Audit acknowledges is not discussed in the parameters and guidelines or the Controller's claiming instructions.

C. Future Record Keeping

As discussed above, the County believes that the documentation it provided is sufficient and consistent with the parameters and guidelines. Beginning in August 2022, after the period covered by the Draft Audit, the Orange County District Attorney began using the County's new timekeeping system, OC TIME, as part of a countywide transition to the new time system. Like

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[5] In the Controller's audit of Sacramento County, the auditor attributed 2.6 percent of labor costs to work attributable to Penal Code section 278.7 and disallowed this percentage of costs, rather than the entirety of costs claimed. Sacramento's calculation of time spent on Penal Code section 278.7 work is in line with the estimates provided by the investigative assistant during the current audit. Thus, it is arbitrary and capricious to presume in the Draft Audit that 100 percent of the County's labor costs were spent on work attributable to Penal Code section 278.7 and disallow such costs.

[6] It is well established that the rulemaking power of an administrative agency such as the Commission does not permit the agency to exceed the scope of authority conferred on the agency by the Legislature. (*Agnew v. State Bd. of Equalization* (1999) 21 Cal.4th 310, 321.) Likewise, administrative regulations that alter or amend the statute or enlarge or impair its scope are void and courts not only may, but it is their obligation to, strike down such regulations. (*Home Depot, U.S.A., Inc. v. Contractors' State License Bd.* (1996) 41 Cal.App.4th 1592, 1604.) Thus, the parameters and guidelines must be read in a manner to effectuate, not defeat, the purpose of article XIII B, section 6, of the Constitution and its implementing statutes, which is to preclude the state from shifting financial responsibility for carrying out governmental functions to local agencies, the Commission and Controller must do so. (See *Conservatorship of T.B.* (2024) 99 Cal.App.5th 1361 [under canon of "constitutional avoidance," if statute is susceptible of two constructions, one of which will render it constitutional and other unconstitutional in whole or in part, or raise serious and doubtful constitutional questions, court will adopt construction which will render it valid in its entirety, or free from doubt as to its constitutionality, even though other construction is equally reasonable].)

VTI, OC TIME allows employees to record their time against job numbers that correspond to different activities. The Orange County District Attorney can implement additional job numbers as needed, particularly if clearer guidance is provided. As all County employees are required to use this timekeeping system to submit their hours worked to receive timely bi-weekly pay, the use of OC TIME ensures that County source documents recording work performed for reimbursable activity are created at or near the time the actual costs are incurred for the event or activity in question.

D. Conclusion

The Orange County District Attorney is proud of its record of successfully reuniting children with their custodial parents and legal guardians from whom they were unlawfully taken in fulfillment of the mandates set forth in the CAR statutes. During the period of the audit, the Orange County District Attorney's office filed 246 cases resulting in the recovery and reunification of over a hundred children, which provides ample evidence that reimbursable work was performed. To disallow almost all the County's claimed costs based on an unjustifiably narrow and strict interpretation of what constitutes a source document coupled with an expansive interpretation of the level of detail required for time records that goes beyond the claiming instructions and forms issued by the Controller is not reasonable. Accordingly, the County disagrees with the finding against the County and the disallowance of almost all costs it claimed for performing the CAR mandates and reserves the right to file an Incorrect Reduction Claim with the Commission on State Mandates within three years of the Controller's notification of adjustment.

Very truly yours,

LEON J. PAGE
COUNTY COUNSEL

By _____
Mark Servino, Supervising Deputy

cc: Todd Spitzer, Orange County District Attorney
Andrew N. Hamilton, CPA, Orange County Auditor-Controller
Kenneth Brockbank, Senior Fiscal Manager

State Controller's Office
Division of Audits
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RIVERSIDE COUNTY

Audit Report

CUSTODY OF MINORS – CHILD ABDUCTION AND RECOVERY PROGRAM

Chapter 1399, Statutes of 1976;
Chapter 162, Statutes of 1992;
and Chapter 988, Statutes of 1996

July 1, 2017, through June 30, 2020

MALIA M. COHEN
California State Controller

June 2023

MALIA M. COHEN
California State Controller

June 30, 2023

CERTIFIED MAIL—RETURN RECEIPT REQUESTED

Ben J. Benoit, Auditor-Controller
Riverside County
4080 Lemon Street, 11th Floor
Riverside, CA 92502

Dear Mr. Benoit:

The State Controller's Office audited the costs claimed by Riverside County for the legislatively mandated Custody of Minors – Child Abduction and Recovery Program for the period of July 1, 2017, through June 30, 2020.

The county claimed and was paid $3,762,254 for costs of the mandated program. Our audit found that $112,555 is allowable and $3,649,699 is unallowable. The costs are unallowable primarily because county did not provide contemporaneous supporting documentation and did not claim actual costs.

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

This final audit report contains an adjustment to costs claimed by the county. If you disagree with the audit findings, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (Commission). Pursuant to the Commission's regulations, outlined in Title 2, California Code of Regulations, section 1185.1, subdivision (c), an IRC challenging this adjustment must be filed with the Commission no later than three years following the date of this report, regardless of whether this report is subsequently supplemented, superseded, or otherwise amended. IRC information is available on the Commission's website at www.csm.ca.gov/forms/IRCForm.pdf.

If you have any questions, please contact Lisa Kurokawa, Chief, Compliance Audits Bureau, by telephone at (916) 327-3138.

Sincerely,

Original signed by

KIMBERLY TARVIN, CPA
Chief, Division of Audits

KT/ls

cc: Ginika Ezinwa, Administrative Deputy Director
Riverside County District Attorney's Office
Chris Hill, Principal Program Budget Analyst
Local Government Unit
California Department of Finance
Steven Pavlov, Finance Budget Analyst
Local Government Unit
California Department of Finance
Darryl Mar, Manager
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State Controller's Office
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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by Riverside County for the legislatively mandated Custody of Minors – Child Abduction and Recovery (CAR) Program for the period of July 1, 2017, through June 30, 2020.

The county claimed and was paid $3,762,254 for costs of the mandated program. Our audit found that $112,555 is allowable and $3,649,699 is unallowable. The costs are unallowable, primarily because the county did not provide contemporaneous supporting documentation and did not claim actual costs.

Background

Chapter 1399, Statutes of 1976, established the mandated CAR Program, based on the following laws:

- Civil Code section 4600.1 (repealed and added as Family Code sections 3060 through 3064 by Chapter 162, Statutes of 1992);
- Penal Code (PC) sections 278 and 278.5 (repealed and added as PC sections 277, 278, and 278.5 by Chapter 988, Statutes of 1996); and
- Welfare and Institutions Code section 11478.5 (repealed and added as Family Code section 17506 by Chapter 478, Statutes of 1999; last amended by Chapter 759, Statutes of 2002).

These laws require the District Attorney's (DA's) Office to assist persons having legal custody of a child in:

- Locating their children when they are unlawfully taken away;
- Gaining enforcement of custody and visitation decrees and orders to appear;
- Defraying expenses related to the return of an illegally detained, abducted, or concealed child;
- Civil court action proceedings; and
- Guaranteeing the appearance of offenders and minors in court actions.

On September 19, 1979, the State Board of Control (now the Commission on State Mandates) determined that this legislation imposed a state mandate reimbursable under Government Code (GC) section 17561.

The parameters and guidelines establish the state mandate and defines reimbursement criteria. The Commission on State Mandates adopted the parameters and guidelines on January 21, 1981; they were last amended on October 30, 2009. In compliance with GC section 17558, the SCO issues the *Mandated Cost Manual for Local Agencies (Mandated Cost Manual)* for mandated programs to assist local agencies in claiming reimbursable costs.

Audit Authority

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

Objective, Scope, and Methodology

The objective of our audit was to determine whether claimed costs represent increased costs resulting from the legislatively mandated CAR Program. Specifically, we conducted this audit to determine whether Riverside County claimed costs were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

Unreasonable and/or excessive costs include ineligible costs that are not identified in the program's parameters and guidelines as reimbursable costs.

The audit period was July 1, 2017, through June 30, 2020.

To achieve our objective, we performed the following procedures:

- We reviewed the annual mandated cost claims filed by the county for the audit period and identified the significant cost components of each claim as salaries and benefits, materials and supplies, and indirect costs. We then determined whether there were any errors or unusual or unexpected variances from year to year. We reviewed the claimed activities to determine whether they adhered to the SCO's *Mandated Cost Manual* and the program's parameters and guidelines.
- We completed an internal control questionnaire by interviewing key county staff members. We discussed the claim preparation process with county staff members to determine what information was obtained, who obtained it, and how it was used.
- We reviewed payroll records for claimed employees. We noted various issues with the reviewed time records; the records provided as support for the claimed costs did not meet the requirements of the program's parameters and guidelines (see Finding 1).
- We reviewed claimed materials and supplies costs and found that the county claimed costs that were allocated to the CAR Program as direct costs applicable to the mandated program, although the costs were not actual costs supported by source documentation. We found $176,996 in materials and supplies costs to be unallowable (see Finding 2).
- We reviewed the county's single audit and revenue reports to identify potential sources of offsetting revenues and reimbursements from federal or pass-through programs applicable to this mandated program. The county did not claim offsetting revenues for the audit period, and we found no instances of unreported offsetting revenue. We noted no exceptions.

We did not audit the county's financial statements.

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

Conclusion

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

For the audit period, Riverside County claimed and was paid $3,762,254 for costs of the legislatively mandated CAR Program. Our audit found that $112,555 is allowable and $3,649,699 is unallowable.

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

Follow-up on Prior Audit Findings

Riverside County has satisfactorily resolved the findings noted in our prior audit report for the period of July 1, 2003, through June 30, 2007, excluding July 1, 2004, through June 30, 2005, issued on April 12, 2011.

The prior audit report was conducted under the program's previous parameters and guidelines, adopted on August 26, 1999.

Views of Responsible Officials

We issued a draft audit report on March 9, 2023. Riverside County's representative responded by letter dated March 17, 2023, disagreeing with the audit results. This final audit report includes the county's response as an attachment.

Restricted Use

This audit report is solely for the information and use of Riverside 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 and is available on the SCO website at www.sco.ca.gov.

Original signed by

KIMBERLY TARVIN, CPA
Chief, Division of Audits

June 30, 2023

Schedule—
Summary of Program Costs
July 1, 2017, through June 30, 2020

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference[1]
July 1, 2017, through June 30, 2018				
Direct costs:				
Salaries and benefits	$ 836,475	$ 7,386	$ (829,089)	Finding 1
Materials and supplies	63,828	2,478	(61,350)	Finding 2
Travel and training	22,582	22,582	-	
Total direct costs[2]	922,886	32,446	(890,440)	
Indirect costs	224,177	1,603	(222,574)	Finding 1
Total direct and indirect costs	1,147,063	34,049	(1,113,014)	
Less: offsetting revenue	-	-	-	
Total program costs	$ 1,147,063	34,049	$ (1,113,014)	
Less amount paid by the State[3]		(1,147,063)		
Amount paid in excess of allowable costs claimed		$ (1,113,014)		
July 1, 2018, through June 30, 2019				
Direct costs:				
Salaries and benefits	$ 901,406	$ 15,924	$ (885,482)	Finding 1
Materials and supplies	60,808	255	(60,553)	Finding 2
Travel and training	29,066	29,066	-	
Total direct costs[2]	991,279	45,245	(946,034)	
Indirect costs	255,140	2,068	(253,072)	Finding 1
Total direct and indirect costs	1,246,419	47,313	(1,199,106)	
Less: offsetting revenue	-	-	-	
Total program costs	$ 1,246,419	47,313	$ (1,199,106)	
Less amount paid by the State[3]		(1,246,419)		
Amount paid in excess of allowable costs claimed		$ (1,199,106)		
July 1, 2019, through June 30, 2020				
Direct costs:				
Salaries and benefits	$ 993,355	$ 11,100	$ (982,255)	Finding 1
Materials and supplies[4]	60,072	4,979	(55,093)	Finding 2
Travel and training	15,114	15,114	-	
Total direct costs[2]	1,068,541	31,193	(1,037,348)	
Indirect costs	300,231	-	(300,231)	Finding 1
Total direct and indirect costs	1,368,772	31,193	(1,337,579)	
Less: offsetting revenue	-	-	-	
Total program costs	$ 1,368,772	31,193	$ (1,337,579)	
Less amount paid by the State[3]		(1,368,772)		
Amount paid in excess of allowable costs claimed		$ (1,337,579)		

Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference[1]
Summary: July 1, 2017, through June 30, 2020				
Direct costs:				
Salaries and benefits	$ 2,731,236	$ 34,410	$ (2,696,826)	Finding 1
Materials and supplies[4]	184,708	7,712	(176,996)	Finding 2
Travel and training	66,762	66,762	-	
Total direct costs	2,982,706	108,884	(2,873,822)	
Indirect costs	779,548	3,671	(775,877)	Finding 1
Total direct and indirect costs	3,762,254	112,555	(3,649,699)	
Less: offstting revenues	-	-	-	
Total program costs	$ 3,762,254	112,555	$ (3,649,699)	
Less amount paid by the State[3]		(3,762,254)		
Amount paid in excess of allowable costs claimed		$ (3,649,699)		

[1] See the Findings and Recommendations section.

[2] Immaterial differences due to rounding.

[3] Payment amount current as of May 2, 2023.

[4] For fiscal year 2019-20, the county incorrectly identified materials and supplies costs as contract services costs.

Findings and Recommendations

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

Riverside County claimed $2,731,236 in salaries and benefits for the audit period. We found that $34,410 is allowable and $2,696,826 is unallowable. The related unallowable indirect costs total $775,877, for total unallowable costs of $3,472,703. The costs are primarily unallowable because the county did not provide contemporaneous source documentation to support the mandated functions performed or the actual number of hours devoted to each function.

The following table summarizes the audit adjustment by fiscal year:

Cost Element	2017-18	2018-19	2019-20	Total
Total salaries (excluding overtime)	$ (602,365)	$ (627,659)	$ (680,951)	$ (1,910,975)
Claimed indirect cost rate	× 36.95%	× 40.32%	× 44.09%	
Related indirect costs	(222,574)	(253,072)	(300,231)	(775,877)
Total salaries and benefits	+ (829,089)	+ (885,482)	+ (982,255)	+ (2,696,826)
Audit adjustment	$ (1,051,663)	$ (1,138,554)	$ (1,282,486)	$ (3,472,703)

The county provided payroll worksheets with hours charged to the mandated cost program for each pay period to support the hours claimed. The county explained that any activities performed on CAR cases are charged to the program project code DA1600. Any time spent on activities related to criminal cases or training is not charged to this code. We reviewed a sample of timesheets for the audit period and noted that the county's timesheets did not specify the regular hours devoted to each mandated function. We allowed overtime and straight overtime hours that were supported by descriptions of the mandated activities performed.

Based on the documentation provided, we were unable to determine the mandated functions performed, the actual number of hours devoted to each function, or the validity of claimed costs. Without a description of the mandated functions performed, we were unable to determine whether the county had claimed unallowable costs associated with criminal prosecution commencing with the defendant's first appearance in a California court, or claimed costs associated with non-mandated activities.

In addition, the county did not separately identify its time spent on activities related to cases under PC section 278.7 (commonly referred to as "good cause" cases). Time spent on "good cause" cases is unallowable because the parameters and guidelines do not identify costs associated with such cases as reimbursable costs.

The parameters and guidelines incorporate requirements of PC sections 278 and 278.5, as amended by Chapter 988, Statutes of 1996. This law, known as the Parental Kidnapping Prevention Act, also added section 278.7 to the Penal Code. However, PC section 278.7 was not incorporated into the parameters and guidelines; therefore, any costs claimed under this section are not reimbursable.

Section V., "Reimbursable Costs," of the parameters and guidelines begins:

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

Section VII.A.1., "Salary and Employees' Benefits," of the parameters and guidelines states, in part:

> Identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study.

Recommendation

We recommend that the county:

- Follow the SCO's *Mandated Cost Manual* and the mandated program's parameters and guidelines when preparing its reimbursement claims; and
- Ensure that claimed costs are supported by source documentation.

County Response

> The Riverside County District Attorney's Office (DAO) disagrees with the findings as laid out within the content of this report. It remains without dispute that this office has played a key role in the investigation and subsequent reunion of children with their legal parents. For the Auditor to disallow the related costs in achieving justice for these families' places form over substance. The office has been responsible for several hundred child recoveries during this period and billed appropriately. None of these findings represent a misappropriation of government funds. The County did track its time contemporaneously and in connection with the cases it worked on. The Auditor's concern is solely that the time was tracked at the program level instead of the activity level. The documentation contained within all the case files presented to the Auditor show that the DAO staff performed the mandated activities for this program and shows a clear relationship to these activities within the Parameters and Guidelines. This level of detail is sufficient to support the hours tracked in the payroll system at the program level. Further, the case files presented to the Auditor contained detailed documentation on all the activities performed by DAO staff that was associated with each case. For the Auditor to say that based on the documentation provided, they are unable to determine the mandated functions performed, is inaccurate. In addition to the case file details, the DAO staff provided a summary of activities and dates for each case file and offered their assistance to discuss the activities. If the Auditor would

like to classify each activity within the case files to those activities listed on the claiming instructions, this could have been done upon request. In addition, the DAO staff purposely excluded criminal activity and non-mandated related activities when coding their time into their payroll system. By cross referencing the case detail with the cases listed along with the time in the payroll system, it will show that no criminal activity or non-mandated related activities are included. We respectfully request that the Auditor work with the DA staff to fully understand the activities contained within each of the case files so that they can show the mandated work was performed and should be reimbursed.

In 2009 the Commission on State Mandates ("Commission") amended the parameters and guidelines ("Guidelines") related to the Custody of Minors-Child Abduction and Recovery Program, which stated that actual costs must be supported by a source document. A Source document, according to the document, is created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign in sheets, invoices, and receipts. The DAO provided employee time records as well as supporting information in the case files, all of which demonstrates that the mandated activity was in fact performed. For the first time, the additional requirement of using a log to support each minute claimed by mandated activity is being asserted. This additional requirement was never made clear and never directly communicated to the agencies that file these claims prior to this audit. This additional requirement has only been brought forward during this audit and well after the time was claimed. As part of this updated amendment of 2009, there was no sample or template of required reporting as is seen with other granting agencies. Without clear direction or guidance, each agency is allowed to interpret the ambiguous content of this amendment and act accordingly which leads to various inconsistent reporting results. To change the requirements at this late date and punish the DAO for not providing the information contemporaneously exalts form over substance and works an injustice.

In addition, the County disagrees with the Auditor's assessment that cases under Penal Code section 278.7 known as "Good Cause" cases are unallowable.

Child abduction cases take on many different types and forms, evolving as our office's investigation unfolds, and "Good Cause" statements are inextricably intertwined with our Child Abduction duties under Family Code sections 3130 and 3131, as well as the review of criminal cases pre-arraignment. Complaints of child abduction are received and reviewed by our DA staff. It is not uncommon that while investigating a complaint, the Child Abduction Unit is contacted by the "taking parent" who asserts a "Good Cause" claim pursuant to Penal Code section 278.7, stating that the taking parent has a good faith and reasonable belief that the child, if left with the other parent, will suffer immediate bodily injury or physical harm. The DAO cannot file a child abduction case if it finds the alleged offender had that good faith and reasonable belief. Similarly, the DAO will not return a child to a parent when the DAO believes that the child may be placed in danger by doing so. Simply put, the taking of and the evaluation of "Good Cause" statements is inseparable from the DAO's duties under the Parameters and Guidelines. The DAO will often receive multiple complaints regarding the same child or children and involved parties, which may relate back to a prior "Good Cause" claim, but each new complaint must be investigated.

> Other Audit Reports for this program have noted that, even if otherwise in the context of a child abduction investigation, "Good Cause" cases are unallowable because the Parameters & Guidelines do not identify activities related to PC section 278.7 cases as a reimbursable cost. Simply connecting a current or prior "Good Cause" investigation is not enough to determine that all costs are not reimbursable. Pursuant to this mandated program and the requirements of Family Code sections 3130, 3131, which replaced former civil code 4604, the DAO is still mandated by the state to take all actions necessary in locating the parties and procuring compliance, which necessarily involves an evaluation of any "Good Cause" claim that is made.
>
> Subsection A of section V of the Parameters & Guidelines for this program provides, "Counties shall be reimburse for the increased costs which they are required to incur to have the district attorney actively assist in the resolution of the child custody and visitation problems; for the enforcement of custody and visitation orders; for all actions necessary to locate and return a child(ren) by use of any appropriate civil or criminal proceeding; and for complying with other court orders relating to the child custody and visitation. . . . " (emphasis added). Actively assisting in the resolution of a child custody and visitation problems can involve and result in a "good Cause" claim. All action necessary in locating and returning a child includes the taking and evaluation of good cause reports. Thus, those cost should be allowable as they fall within the reimbursable mandated activities.

SCO Comment

Our findings and recommendations remain unchanged.

The county states:

> . . . The DAO staff purposely excluded criminal activity and non-mandated related activities when coding their time into their payroll system. By cross referencing the case detail with the time in the payroll system, it will show that no criminal activity or non-mandated related activities are included. We respectfully request that the Auditor work with the DA staff to fully understand the activities contained within each of the case files so that they can show the mandated work was performed and should be reimbursed.

County documentation did not provide descriptions of any mandated activities performed (apart from the allowed overtime hours claimed). Neither payroll documentation nor case file documentation specify the actual number of hours that employees spent on the mandated activities, as required by the parameters and guidelines. Without a description of any mandated activities, there was no way for us to determine whether the county claimed costs associated with criminal prosecution commencing with the defendant's first appearance in a California court, or claimed costs associated with non-mandated activities.

Section VII.A.1., "Salary and Employees' Benefits," of the parameters and guidelines states, in part:

> Identify the employee(s), show the classification of the employee(s) involved, **describe the mandated functions performed and specify the actual number of hours devoted to each function**, [emphasis

> added] the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study. . . .

Furthermore, reviewing case files so that the county can "show the mandated work was performed and should be reimbursed" does not fulfill the requirements of the parameters and guidelines.

The county states, "The DAO provided employee time records as well as supporting information in the case files, all of which demonstrates that the mandated activity was in fact performed." The time records provided by the county are not adequate source documentation. Claimants are allowed to submit evidence corroborating their source documents. However, the parameters and guidelines do not allow claimants to substitute "supporting information" for source documents.

Section V., "Reimbursable Costs," of the parameters and guidelines states, in part:

> Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. . . . Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. **However, corroborating documents cannot be substituted for source documents** [emphasis added].

The county references the 2009 amendment to the parameters and guidelines for the CAR Program and the addition of source documentation language. The county states:

> For the first time, the additional requirement of using a log to support each minute claimed by mandated activity is being asserted. This additional requirement was never made clear and never directly communicated to the agencies that file these claims prior to this audit. This additional requirement has only been brought forward during this audit and well after the time was claimed.

We disagree. The parameters and guidelines do not add "the additional requirement of using a log to support each minute claimed by mandated activity. . . ."

Section V., "Reimbursable Costs," of the parameters and guidelines begins:

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

As to the amendment not being communicated, we disagree. Page 1 of "Custody of Minors – Child Abduction and Recovery – Program No. 13," in the SCO's *Mandated Cost Manual* states "On October 30, 2009, [the Commission] approved amendments to the [parameters and guidelines] to clarify source documentation requirements." The updated *Mandated Cost Manual* is provided annually to all claimants. Furthermore, the Commission issued a "Notice of Draft Staff Analysis, Comment Period and Hearing Date" to all state agencies and interested parties on September 23, 2009.

The county is responsible for adhering to the program's parameters and guidelines, including any applicable amendments. During this engagement, we audited the claims filed under amendments adopted October 30, 2009, and "effective beginning with claims filed for the July 1, 2005 through June 30, 2006 period of reimbursement." Claims applicable to this audit engagement were filed between July 1, 2017, and June 30, 2020.

The county states, "To change the requirements at this late date and punish the DAO for not providing the information contemporaneously exalts form over substance and works an injustice." We disagree. The guidelines for this program have remained unchanged since October 30, 2009. To assert that the SCO is attempting to punish the county for noncompliance with the guidelines is inaccurate.

Regarding good cause cases, the county states:

> All actions necessary in locating and returning a child includes the taking and evaluation of good cause reports. Thus, those cost should be allowable as they fall within the reimbursable mandated activities.

We disagree. The costs do not "fall within the reimbursable mandated activities," because activities for PC section 278.7 are not identified in the parameters and guidelines. Furthermore, the documentation provided as support for the "good cause" cases did not describe the mandated functions performed and the documentation did not specify the actual number of hours that employees devoted to activities related to PC section 278.7 cases.

FINDING 2— Overstated materials and supplies costs

Riverside County claimed a total of $184,708 in materials and supplies costs for the audit period. We determined that $7,712 is allowable and $176,996 is unallowable. These costs are unallowable because the county claimed costs that were not actual costs incurred to implement the mandated activities, and costs that were allocated to the CAR Program rather than actual costs supported by source documentation, as required by the program's parameters and guidelines.

The following table shows the materials and supplies costs claimed by the DA's Office, the allowable costs, and the audit adjustment by fiscal year:

Materials and Supplies	Total Claimed	Total Allowable	Audit Adjustment
FY 2017-18			
Direct Materials and Supplies	$ 2,478	$ 2,478	$ -
Allocated Communication Expenses	8,722	-	(8,722)
Allocated General Expenses	2,188	-	(2,188)
Allocated Space Expenses	31,037	-	(31,037)
Allocated Vehicle Expenses	19,403	-	(19,403)
	$ 63,828	$ 2,478	$ (61,350)
FY 2018-19			
Direct Materials and Supplies	$ 255	$ 255	$ -
Allocated Communication Expenses	8,440	-	(8,440)
Allocated General Expenses	804	-	(804)
Allocated Space Expenses	35,268	-	(35,268)
Allocated Vehicle Expenses	16,041	-	(16,041)
	$ 60,808	$ 255	$ (60,553)
FY 2019-20			
Direct Materials and Supplies	$ 4,979	$ 4,979	$ -
Allocated Communication Expenses	7,215	-	(7,215)
Allocated General Expenses	843	-	(843)
Allocated Space Expenses	33,721	-	(33,721)
Allocated Vehicle Expenses	13,314	-	(13,314)
	$ 60,072	$ 4,979	$ (55,093)
Total for Audit Period			
Direct Materials and Supplies	$ 7,712	$ 7,712	$ -
Allocated Communication Expenses	24,377	-	(24,377)
Allocated General Expenses	3,835	-	(3,835)
Allocated Space Expenses	100,026	-	(100,026)
Allocated Vehicle Expenses	48,758	-	(48,758)
	$ 184,708	$ 7,712	$ (176,996)

Allocated Costs: Communication Expenses

The county claimed a total of $24,377 in communication expenses (e.g., costs for radio systems and cell phones) charged to the DA's Office and allocated the costs to the CAR Program (project code DA1600). The county developed a methodology to charge a percentage of communication expenses incurred by the DA's Office to the mandated program. To allocate these expenses, the county calculated the average cost per employee per month for county radios and cell phones and multiplying it by the program's full-time equivalent (FTE).[1] The county then multiplied the total monthly cost by 12 months to determine the annual cost.

[1] An FTE is the total number of regular hours (excluding overtime and holiday hours) worked by employees, divided by the number of compensable hours applicable to each fiscal year.

The following table shows the methodology that the county used to calculate the CAR Program's communication costs, and the related audit adjustments by fiscal year:

	2017-18			2018-19			2019-20			
Communication Expenses	Total Claimed	Total Allowable	Audit Adjustment	Total Claimed	Total Allowable	Audit Adjustment	Total Claimed	Total Allowable	Audit Adjustment	Total Adjustment
Radio Systems										
Radio systems monthly costs	$ 31,525			$29,638			$ 27,837			
Average number of car radios	÷ 150			÷ 151			÷ 152			
Average monthly cost per employee	210			196			183			
Total CAR Program employees	× 2.96			× 3.07			× 2.85			
Total monthly radio systems costs for CAR Program	$ 622			$ 602			$ 522			
Months	× 12			× 12			× 12			
Total Annual CAR Program radio systems **(A)**	$ 7,472	* $ -	$ (7,472)	$ 7,226	* $ -	$ (7,226)	$ 6,268	* $ -	$ (6,268)	$ (20,966)
Cell Phones										
Cell phone monthly costs	$ 7,625			$ 7,353			$ 6,252			
Average number of cell phones	÷ 217			÷ 223			÷ 226			
Average monthly cost per employee	35			33			28			
Total CAR Program employees	× 2.96			× 3.07			× 2.85			
Total monthly cell phone costs for CAR Program	$ 104			$ 101			$ 80			
Months	× 12			× 12			× 12			
Total Annual CAR Program cell phone costs **(B)**	$ 1,250	* $ -	$ (1,250)	$ 1,214	* -	$ (1,214)	$ 947	* -	$ (947)	$ (3,411)
Total Communication Expenses **C = A + B**	$ 8,722	$ -	$ (8,722)	$ 8,440	-	$ (8,440)	$ 7,215	-	$ (7,215)	$ (24,377)

*Adjustments for immaterial mathematical errors

Based on the documentation provided, we determined that a total of $24,377 in allocated communication expenses is unallowable. The costs are unallowable because the county did not claim actual costs that were supported by source documentation.

Section V., "Reimbursable Costs," of the parameters and guidelines begins:

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

Allocated Costs: General Expenses

The county claimed a total of $3,835 in general expenses (costs for protective gear, temporary help services, and forensic supplies) charged to the DA's Office and allocated the costs to the CAR Program (project

code DA1600). The county developed a methodology to charge a percentage of general expenses incurred by the DA's Office to the mandated program. To allocate these expenses, the county calculated the ratio of CAR Program-FTE to the total DA's Office's FTE for each fiscal year and multiplied that ratio by the total general expenses.

The following table shows the methodology the county used to calculate the CAR Program's general expenses, and the related audit adjustments by fiscal year:

	2017-18			2018-19			2019-20			
General Expenses	Total Claimed	Total Allowable	Audit Adjustment	Total Claimed	Total Allowable	Audit Adjustment	Total Claimed	Total Allowable	Audit Adjustment	Total Adjustment
Protective Gear and Temporary Help Services										
Protective gear monthly costs	$3,822			$1,513			$2,602			
Temporary help services monthly costs	4,400			-			-			
Total protective gear and temporary help services monthly costs	$8,222			$1,513			$2,602			
Average number of employees	÷ 106			÷ 103			÷ 111			
Average monthly cost per employee	78			15			23			
Total CAR Program employees (Bureau Sworn)	× 1.97			× 2.07			× 2.03			
Total protective gear and temporary help services monthly costs for CAR Program	$ 154			$ 31			$ 47			
Months	× 12			× 12			× 12			
Total Annual Protective Gear and Temporary Help Services costs for CAR Program	$1,831	* $ -	$ (1,831)	$ 365	* $ -	$ (365)	$ 571	* $ -	$ (571)	$ (2,767)
Forensic Supplies										
Forensic supplies monthly costs	$1,574			$1,897			$1,334			
Average number of employees	÷ 157			÷ 159			÷ 169			
Average monthly cost per employee	10			12			8			
Total CAR Program employees (Bureau All)	× 2.96			× 3.07			× 2.85			
Total monthly forensic supplies costs for CAR Program	$ 30			$ 37			$ 23			
Months	× 12			× 12			× 12			
Total Annual CAR Program forensic supplies costs **(B)**	$ 356	* $ -	$ (356)	$ 439	* -	$ (439)	$ 272	* -	$ (272)	$ (1,067)
Total general expenses **C = A + B**	$2,188	* $ -	$ (2,188)	$ 804	-	$ (804)	$ 843	-	$ (843)	$ (3,835)

*Adjustments for immaterial mathematical error

Based on the documentation provided, we determined that a total of $3,835 in allocated general expenses is unallowable. The costs are unallowable because the county did not claim actual costs that were supported by source documentation.

Section V., "Reimbursable Costs," of the parameters and guidelines begins:

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

Allocated Cost: Space Expenses

The county claimed a total of $100,026 for space expenses (e.g., janitorial service, general insurance, property insurance, building maintenance, building rent/lease, and utilities costs) charged to the DA's Office and allocated the costs to the CAR Program (project code DA1600). The county developed a methodology to charge a percentage of space expenses incurred by the DA's Office to the mandated program. To allocate these expenses, the county calculated the average cost per DA's Office employee and multiplied it by the CAR Program's FTE.

The following table shows the methodology the county used to calculate the CAR Program's space expenses, and the related audit adjustments by fiscal year:

	2017-18			2018-19			2019-20			
Space Expenses	Total Claimed	Total Allowable	Audit Adjustment	Total Claimed	Total Allowable	Audit Adjustment	Total Claimed	Total Allowable	Audit Adjustment	Total Adjustment
Monthly Expenses										
Janitorial services	$ 42,375			$ 54,454			$ 58,448			
Insurance - general	78,006			106,970			90,569			
Insurance - property	13,344			18,126			22,127			
Maintenance - building	63,553			88,180			106,396			
Rent-lease	45,288			-			-			
Utilities	43,391			53,878			57,693			
Total monthly space expenses *	$ 285,958			$ 321,608			$ 335,234			
Average number of employees ÷	675		÷	664		÷	694			
Average monthly cost per employee	$ 424			$ 484			$ 483			
Total CAR Program employees ×	6.11		×	6.07		×	5.82			
Total monthly space expenses for CAR Program	$ 2,591			$ 2,938			$ 2,811			
Months ×	12		×	12		×	12			
Total annual CAR Program Space Expenses *	$ 31,037	$ -	$ (31,037)	$ 35,268	$ -	$ (35,268)	$ 33,721	$ -	$ (33,721)	$ (100,026)

*Adjustments for immaterial mathematical error

Based on the documentation provided, we determined that a total of $100,026 for allocated space expenses is unallowable. The costs are unallowable because the county did not claim actual costs that were supported by source documentation.

Section V., "Reimbursable Costs," of the parameters and guidelines begins:

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

Allocated Costs: Vehicle Expenses

The county claimed a total of $48,758 for vehicle expenses (e.g. auto insurance, motor vehicle maintenance, car pool, and fuel costs) charged to the DA's Office and allocated the costs to the CAR Program (project code DA1600). The county developed a methodology to charge a percentage of vehicle expenses incurred by the DA's Office to the mandated program. To allocate these expenses, the county calculated the average cost per DA's Office employee and multiplied it by the program's FTE.

The following table shows the methodology the county used to calculate the CAR Program's vehicle expenses, and the related audit adjustments by fiscal year:

	2017-18			2018-19			2019-20			
Vehicle Expenses	Total Claimed	Total Allowable	Audit Adjustment	Total Claimed	Total Allowable	Audit Adjustment	Total Claimed	Total Allowable	Audit Adjustment	Total Adjustment
Monthly expenses										
Auto insurance	$ 13,766			$ 14,587			$ 12,797			
Maintenance - motor vehicles	136			1,461			2,761			
Car pool expense	114,333			87,830			86,693			
Travel - fuel	1,658			1,127			1,615			
Total monthly vehicle expenses	$ 129,894	*		$ 105,004	*		$ 103,866			
Average number of fleet vehicles	÷ 238			÷ 241			÷ 267			
Average monthly cost per employee	$ 546			$ 436			$ 389			
Total CAR Program employees	× 2.96			× 3.07			× 2.85			
Total monthly vehicle expenses for CAR Program	$ 1,616			$ 1,339			$ 1,109			
Months	× 12			× 12			× 12			
Total Annual CAR Program Vehicle Expenses*	$ 19,403	$ -	$ (19,403)	$ 16,041	$ -	$ (16,041)	$ 13,314	$ -	$ (13,314)	$ (48,758)

*Adjustments for immaterial mathematical errors

Based on the documentation provided, we determined that a total of $48,758 for allocated vehicle expenses is unallowable. The costs are unallowable because the county did not claim actual costs that were supported by source documentation.

Section V., "Reimbursable Costs," of the parameters and guidelines begins:

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

Recommendation

We recommend that the county:

- Follow the SCO's *Mandated Cost Manual* and the mandated program's parameters and guidelines when preparing its reimbursement claims; and
- Ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

County Response

> . . . The County disagrees with the disallowance of the material and supply costs that were claimed.
>
> The methodology that the County utilized to allocate the specific material and supply costs, as they relate to the Child Abduction and Recovery program, are necessary for the staff to perform the mandated duties. If the Auditor disagrees that these costs should be claimed as direct costs, then the County would request that these costs be reassigned as indirect costs and included in the County's indirect cost rate as it applies to this program. To simply disallow all legitimate reimbursement for specific material and supply costs necessary to do the job simply because of the formula used once again exalts form over function and appears disingenuous.

SCO Comment

Using a methodology to identify how materials and supplies costs "relate" to the CAR Program is not allowable per the parameters and guidelines. Section V. of the parameters and guidelines states that only *actual costs* may be claimed; these costs are defined as "those costs actually incurred to implement the mandated activities." Costs based on full-time equivalency or a proportional share of usage are not considered actual costs.

Attachment—
County's Response to Draft Audit Report

COUNTY OF RIVERSIDE
OFFICE OF THE
AUDITOR-CONTROLLER

County Administrative Center
4080 Lemon Street, 11th Floor
P.O. Box 1326
Riverside, CA 92502-1326
(951) 955-3800
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AUDITOR CONTROLLER
COUNTY OF RIVERSIDE

Ben J. Benoit
County Auditor-Controller

Tanya S. Harris, DPA, CPA
Assistant Auditor-Controller

March 17, 2023

Lisa Kurokawa
Chief Compliance Audit Bureau
State Controller's Office – Division of Audits
P.O. Box 942850
Sacramento, CA 94250-5874

Subject: Riverside County – State Mandate Audit FY 2017-18 to 2019-20
SCO Audit ID # S22-MCC-0008 – Custody of Minors: Child Abduction & Recovery (Program 13)

Dear Ms. Kurokawa:

The purpose of this letter is to provide a response as requested to the draft of the State Controller's Office report regarding the claims of Riverside County for the legislatively mandated Custody of Minors-Child Abduction & Recovery Program for the period of July 1, 2017, through June 30, 2020.

We have reviewed the draft report and the summary findings/ Enclosed is the District Attorney's response which includes their views concerning the findings and their implemented corrective actions.

The County disagrees with the disallowance of costs and reserves the right to file an "Incorrect Reduction Claim" with the Commission on State Mandates within three years of the State Controllers Office notification of adjustment.

If you have any questions, please contact Rene Casillas, Deputy Auditor-Controller, at (951)-955-8140.

Sincerely

Ben Benoit
Auditor-Controller

Cc: Jared Haringsma, Assistant District Attorney, Administration
Tanya Harris, Assistant Auditor-Controller

OFFICE OF
THE DISTRICT ATTORNEY
COUNTY OF RIVERSIDE

MICHAEL A. HESTRIN
DISTRICT ATTORNEY

March 16, 2023

Lisa Kurokawa
Chief Compliance Audit Bureau
State Controller's Office – Division of Audits
P.O. Box 942850
Sacramento, CA 94250-5874

Subject: Riverside County – State Mandate Audit FY 2017-18 to 2019-20
SCO Audit ID # S22-MCC-0008 – Custody of Minors: Child Abduction & Recovery (Program 13)

Dear Ms. Kurokawa:

Thank you for providing the County of Riverside with the draft audit report on program 13/Child Abduction & Recovery mandated program for the period of July 1, 2017, through June 30, 2020.

The Riverside County District Attorney's Office (DAO) disagrees with the findings as laid out within the content of this report. It remains without dispute that this office has played a key role in the investigation and subsequent reunion of children with their legal parents. For the Auditor to disallow the related costs in achieving justice for these families' places form over substance. The office has been responsible for several hundred child recoveries during this period and billed appropriately. None of these findings represent a misappropriation of government funds. The County did track its time contemporaneously and in connection with the cases it worked on. The Auditor's concern is solely that the time was tracked at the program level instead of the activity level. The documentation contained within all the case files presented to the Auditor show that the DAO staff performed the mandated activities for this program and shows a clear relationship to these activities within the Parameters and Guidelines. This level of detail is sufficient to support the hours tracked in the payroll system at the program level. Further, the case files presented to the Auditor contained detailed documentation on all the activities performed by DAO staff that was associated with each case. For the Auditor to say that based on the documentation provided, they are unable to determine the mandated functions performed, is inaccurate. In addition to the case file details, the DAO staff provided a summary of activities and dates for each case file and offered their assistance to discuss the activities. If the Auditor would like to classify each activity within the case files to those activities listed on the claiming instructions, this could have been done upon request.

In addition, the DAO staff purposely excluded criminal activity and non-mandated related activities when coding their time into their payroll system. By cross referencing the case detail

with the cases listed along with the time in the payroll system, it will show that no criminal activity or non-mandated related activities are included. We respectfully request that the Auditor work with the DA staff to fully understand the activities contained within each of the case files so that they can show the mandated work was performed and should be reimbursed.

In 2009 the Commission on State Mandates ("Commission") amended the parameters and guidelines ("Guidelines") related to the Custody of Minors-Child Abduction and Recovery Program, which stated that actual costs must be supported by a source document. A Source document, according to the document, is created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign in sheets, invoices, and receipts. The DAO provided employee time records as well as supporting information in the case files, all of which demonstrates that the mandated activity was in fact performed. For the first time, the additional requirement of using a log to support each minute claimed by mandated activity is being asserted. This additional requirement was never made clear and never directly communicated to the agencies that file these claims prior to this audit. This additional requirement has only been brought forward during this audit and well after the time was claimed. As part of this updated amendment of 2009, there was no sample or template of required reporting as is seen with other granting agencies. Without clear direction or guidance, each agency is allowed to interpret the ambiguous content of this amendment and act accordingly which leads to various inconsistent reporting results. To change the requirements at this late date and punish the DAO for not providing the information contemporaneously exalts form over substance and works an injustice.

In addition, the County disagrees with the Auditor's assessment that cases under Penal Code section 278.7 known as "Good Cause" cases are unallowable.

Child abduction cases take on many different types and forms, evolving as our office's investigation unfolds, and "Good Cause" statements are inextricably intertwined with our Child Abduction duties under Family Code sections 3130 and 3131, as well as the review of criminal cases pre-arraignment. Complaints of child abduction are received and reviewed by our DA staff. It is not uncommon that while investigating a complaint, the Child Abduction Unit is contacted by the "taking parent" who asserts a "Good Cause" claim pursuant to Penal Code section 278.7, stating that the taking parent has a good faith and reasonable belief that the child, if left with the other parent, will suffer immediate bodily injury or physical harm. The DAO cannot file a child abduction case if it finds the alleged offender had that good faith and reasonable belief. Similarly, the DAO will not return a child to a parent when the DAO believes that the child may be placed in danger by doing so. Simply put, the taking of and the evaluation of "Good Cause" statements is inseparable from the DAO's duties under the Parameters and Guidelines. The DAO will often receive multiple complaints regarding the same child or children and involved parties, which may relate back to a prior "Good Cause" claim, but each new complaint must be investigated.

Other Audit Reports for this program have noted that, even if otherwise in the context of a child abduction investigation, "Good Cause" cases are unallowable because the Parameters & Guidelines do not identify activities related to 278.7 cases as a reimbursable cost. Simply connecting a current or prior "Good Cause" investigation is not enough to determine that all costs are not reimbursable. Pursuant to this mandated program and the requirements of Family Code Sections 3130, 3131, which replaced former civil code 4604, the DAO is still mandated by the

state to take all actions necessary in locating the parties and procuring compliance, which necessarily involves an evaluation of any "Good Cause" claim that is made.

Subsection A of section V of the Parameters & Guidelines for this program provides, "Counties shall be reimburse for the increased costs which they are required to incur to have the district attorney actively assist in the resolution of the child custody and visitation problems; for the enforcement of custody and visitation orders; for all actions necessary to locate and return a child(ren) by use of any appropriate civil or criminal proceeding; and for complying with other court orders relating to the child custody and visitation …" (emphasis added). Actively assisting in the resolution of a child custody and visitation problems can involve and result in a "good Cause" claim. All action necessary in locating and returning a child includes the taking and evaluation of good cause reports. Thus, those cost should be allowable as they fall within the reimbursable mandated activities.

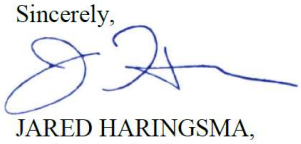
Lastly, the County disagrees with the disallowance of the material and supply costs that were claimed.

The methodology that the County utilized to allocate the specific material and supply costs, as they relate to the Child Abduction and Recovery program, are necessary for the staff to perform the mandated duties. If the Auditor disagrees that these costs should be claimed as direct costs, then the County would request that these costs be reassigned as indirect costs and included in the County's indirect cost rate as it applies to this program. To simply disallow all legitimate reimbursement for specific material and supply costs necessary to do the job simply because of the formula used once again exalts form over function and appears disingenuous.

In summary, the County respectfully requests that the State Controller's Office does not withhold future reimbursements due to the justifications presented above. For future claims, the DAO will continue to work with the staff assigned to the Child Abduction program and provide additional detail in time reporting, which will show the level of activity detail that the SCO is now requesting.

Thank you for this opportunity to submit our comments on your Audit Report and if you have any questions, please do not hesitate to contact me or Ginika Ezinwa, Deputy Director, Administration.

Sincerely,



JARED HARINGSMA,
Assistant District Attorney-Administration
Riverside County District Attorney

Cc: Ken Howell, Audit Manager
Alexandra Bonezzi, Auditor-in-Charge
Rene Casillas, CPA, CRMA, Chief Internal Auditor
Elaina Bentley, Assistant District Attorney
Laura Watts, Deputy District Attorney.
Ginika Ezinwa, Deputy Director, Administration
Cindy Sconce, MGT

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

www.sco.ca.gov

SACRAMENTO COUNTY

Audit Report

CUSTODY OF MINORS – CHILD ABDUCTION AND RECOVERY PROGRAM

Chapter 1399, Statutes of 1976;
Chapter 162, Statutes of 1992; and
Chapter 988, Statutes of 1996

July 1, 2016, through June 30, 2019

BETTY T. YEE
California State Controller

February 2022

BETTY T. YEE
California State Controller

February 23, 2022

CERTIFIED MAIL—RETURN RECEIPT REQUESTED

Joyce Renison, Assistant Auditor-Controller
Sacramento County
700 H Street, Room 3650
Sacramento, CA 95814

Dear Ms. Renison:

The State Controller's Office (SCO) audited the costs claimed by Sacramento County for the legislatively mandated Custody of Minors – Child Abduction and Recovery Program for the period of July 1, 2016, through June 30, 2019.

The county claimed and was paid $1,885,876 for costs of the mandated program. Our audit found that $1,420,782 is allowable and $465,094 is unallowable. The costs are unallowable primarily because the county claimed costs for unallowable activities and did not claim actual costs.

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

This final audit report contains an adjustment to costs claimed by the county. If you disagree with the audit findings, you may file and Incorrect Reduction Claim (IRC) with the Commission on State Mandates (Commission). Pursuant to the Commission's regulations, outlined in Title 2, California Code of Regulations, section 1185.1, subdivision (c), an IRC challenging this adjustment must be filed with the Commission no later than three years following the date of this report, regardless of whether this report is subsequently supplemented, superseded, or otherwise amended. IRC information is available on the Commission's website at www.csm.ca.gov/forms/IRCForm.pdf.

If you have any questions, please contact Lisa Kurokawa, Chief, Compliance Audits Bureau, by telephone at (916) 327-3138.

Sincerely,

Original signed by

KIMBERLY TARVIN, CPA
Chief, Division of Audits

KT/as

cc: John Black, CPA, Chief
Administrative and Fiscal Services
Sacramento County District Attorney's Office
Chris Hill, Principal Program Budget Analyst
Local Government Unit
California Department of Finance
Steven Pavlov, Finance Budget Analyst
Local Government Unit
California Department of Finance
Darryl Mar, Manager
Local Reimbursement Section
State Controller's Office
Everett Luc, Supervisor
Local Reimbursement Section
State Controller's Office

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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by Sacramento County for the legislatively mandated Custody of Minors – Child Abduction and Recovery Program for the period of July 1, 2016, through June 30, 2019.

The county claimed and was paid $1,885,876 for costs of the mandated program. Our audit found that $1,420,782 is allowable and $465,094 is unallowable. The costs are unallowable primarily because the county claimed costs for unallowable activities and did not claim actual costs.

Background

Chapter 1399, Statutes of 1976, established the Child Abduction and Recovery mandated program, based on the following laws:

- Civil Code section 4600.1 (repealed and added as Family Code sections 3060 through 3064 by Chapter 162, Statutes of 1992);
- Penal Code (PC) sections 278 and 278.5 (repealed and added as PC sections 277, 278, and 278.5 by Chapter 988, Statutes of 1996); and
- Welfare and Institutions Code section 11478.5 (repealed and added as Family Code section 17506 by Chapter 478, Statutes of 1999; last amended by Chapter 759, Statutes of 2002).

These laws require the District Attorney's Office to assist persons having legal custody of a child in:

- Locating their children when they are unlawfully taken away;
- Gaining enforcement of custody and visitation decrees and orders to appear;
- Defraying expenses related to the return of an illegally detained, abducted, or concealed child;
- Civil court action proceedings; and
- Guaranteeing the appearance of offenders and minors in court actions.

On September 19, 1979, the State Board of Control (now the Commission on State Mandates) determined that this legislation imposed a state mandate reimbursable under Government Code (GC) section 17561.

The parameters and guidelines establish the state mandate and define the reimbursement criteria. The Commission on State Mandates adopted the parameters and guidelines on January 21, 1981; they were last amended on October 30, 2009. In compliance with GC section 17558, the SCO issues claiming instructions for mandated programs to assist local agencies in claiming reimbursable costs.

Audit Authority

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

Objective, Scope, and Methodology

The objective of our audit was to determine whether costs claimed represent increased costs resulting from the legislatively mandated Custody of Minors – Child Abduction and Recovery Program. Specifically, we conducted this audit to determine whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.[1]

The audit period was July 1, 2016, through June 30, 2019.

To achieve our objective, we completed the following tasks:

- We reviewed the annual mandated cost claims filed by the county for the audit period and identified the significant cost components of each claim as salaries and benefits, materials and supplies, travel and training, and indirect costs. We determined whether there were any errors or unusual or unexpected variances from year to year. We reviewed the activities claimed to determine whether they adhered to the SCO's claiming instructions and the program's parameters and guidelines.
- We completed an internal control questionnaire by interviewing key county staff. We discussed the claim preparation process with county staff to determine what information was obtained, who obtained it, and how it was used.
- We reviewed activity codes charged by the county and job descriptions for the audit period.
- We judgmentally selected the following cases for review:
  - Fiscal year (FY) 2016-17 – six cases, which equaled 21% of Salaries and Benefits claimed for the year;
  - FY 2017-18 – nine cases, which equaled 20% of Salaries and Benefits claimed for the year; and
  - FY 2018-19 – 10 cases, which equaled 20% of Salaries and Benefits claimed for the year.
- We isolated the claimed costs associated with standard distributed time, as these costs are not specifically for the mandated cost program. 100% of these costs are unallowable (see Finding 1 for more information).

[1] Unreasonable and/or excessive costs include ineligible costs that are not identified in the program's parameters and guidelines as reimbursable costs.

- We isolated the claimed costs associated with PC section 278.7 (commonly known as "good cause" cases), as these cases are not allowable per the program's parameters and guidelines. 100% of these costs are unallowable (see Finding 1 for more information).

- We traced claimed productive hourly rates for the audit period to county-provided personnel budget schedules. We noted no exceptions to the claimed productive hourly rates.

- We reviewed claimed materials and supplies costs and found that the county claimed costs that were allocated to the State Targeted Offenders Unit as direct costs applicable to the mandated program, although the costs were not actual costs supported by source documentation. Per the program's parameters and guidelines, only actual costs are allowed. We found $217,020 in materials and supplies costs to be unallowable (see Finding 2 for more information).

- We reviewed 100% of the claimed travel and training costs for the audit period. We found immaterial variances in the claimed travel and training costs that did not result in a finding.

- We reviewed the claimed indirect cost rates, including supporting documentation provided by the county. We found that the indirect cost rates were properly supported.

- We interviewed county personnel and reviewed the county's Single Audit Reports and revenues reports to identify potential sources of offsetting revenues and reimbursements from federal or pass-through programs applicable to this mandated program. We found that the county did not receive any funding for this mandate that should be offset from claimed costs.

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

We did not audit the county's financial statements.

Conclusion

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

For the audit period, the county claimed and was paid $1,885,876 for costs of the legislatively mandated Custody of Minors – Child Abduction and Recovery Program. Our audit found that $1,420,782 is allowable and $465,094 is unallowable.

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

Follow-up on Prior Audit Findings

The county has satisfactorily resolved the findings noted in our prior audit report for the period of July 1, 2001, through June 30, 2003, issued on August 5, 2005.

Views of Responsible Officials

We issued a draft report on November 17, 2021. John Black, CPA, Chief, Administrative and Fiscal Services, responded by letter dated December 10, 2021, disagreeing with the audit results. This final audit report includes the county's response.

Restricted Use

This audit report is solely for the information and use of Sacramento County, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this audit report, which is a matter of public record and is available on the SCO website at www.sco.ca.gov.

Original signed by

KIMBERLY TARVIN, CPA
Chief, Division of Audits

February 23, 2022

Schedule—
Summary of Program Costs
July 1, 2016, through June 30, 2019

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference[a]
July 1, 2016, through June 30, 2017				
Direct costs:				
Salaries and benefits	$ 358,375	$ 308,151	$ (50,224)	Finding 1
Materials and supplies	67,970	2,966	(65,004)	Finding 2
Travel and training	10,860	10,860	-	
Total direct costs	437,205	321,977	(115,228)	
Indirect costs	125,288	107,730	(17,558)	Finding 1
Total program costs	$ 562,493	429,707	$ (132,786)	
Less amount paid by the State[b]		(562,493)		
Amount paid in excess of allowable costs claimed		$ (132,786)		
July 1, 2017, through June 30, 2018				
Direct costs:				
Salaries and benefits	$ 388,786	$ 337,180	$ (51,606)	Finding 1
Materials and supplies	81,806	7,937	(73,869)	Finding 2
Travel and training	2,863	2,863	-	
Total direct costs	473,455	347,980	(125,475)	
Indirect costs	122,779	106,482	(16,297)	Finding 1
Total program costs	$ 596,234	454,462	$ (141,772)	
Less amount paid by the State[b]		(596,234)		
Amount paid in excess of allowable costs claimed		$ (141,772)		

Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference[a]
July 1, 2018, through June 30, 2019				
Direct costs:				
Salaries and benefits	$ 463,254	$ 378,681	$ (84,573)	Finding 1
Materials and supplies[c]	110,876	32,729	(78,147)	Finding 2
Travel and training	655	655	-	
Total direct costs	574,785	412,065	(162,720)	
Indirect costs	152,364	124,548	(27,816)	Finding 1
Total program costs	$ 727,149	536,613	$ (190,536)	
Less amount paid by the State[b]		(727,149)		
Amount paid in excess of allowable costs claimed		$ (190,536)		
Summary: July 1, 2016, through June 30, 2019				
Direct costs:				
Salaries and benefits	$ 1,210,415	$ 1,024,012	$ (186,403)	Finding 1
Materials and supplies	260,652	43,632	(217,020)	Finding 2
Travel and training	14,378	14,378	-	
Total direct costs	1,485,445	1,082,022	(403,423)	
Indirect costs	400,431	338,760	(61,671)	Finding 1
Total program costs	$ 1,885,876	1,420,782	$ (465,094)	
Less amount paid by the State[b]		(1,885,876)		
Amount paid in excess of allowable costs claimed		$ (465,094)		

[a] See the Findings and Recommendations section.

[b] Payment amount current as of December 16, 2021.

[c] For FY 2018-19, the county incorrectly identified materials and supplies costs as contract services.

Findings and Recommendations

**FINDING 1—
Overstated salaries and benefit costs and related indirect costs**

The county claimed $1,210,415 in salaries and benefits for the audit period. We determined that $1,024,012 is allowable and $186,403 is unallowable. The related unallowable indirect costs total $61,671, for total unallowable costs of $248,074. The costs are unallowable because the county claimed time for activities performed for "good cause" cases, and did not claim actual time spent on mandated activities.

The following table summarizes the overstated salaries and benefits, the related indirect costs, and the audit adjustment:

		FY 2016-17	FY 2017-18	FY 2018-19	Total
Overstated salaries and benefits:					
"Good cause" cases (PC section 278.7)		$ (9,910)	$ (6,757)	$ (15,609)	$ (32,276)
Standard distributed time		(40,314)	(44,849)	(68,964)	(154,127)
Total unallowable salaries and benefits	**A**	(50,224)	(51,606)	(84,573)	(186,403)
Claimed indirect cost rate	**B**	34.96%	31.58%	32.89%	
Related indirect costs **(A × B)**	**C**	(17,558)	(16,297)	(27,816)	(61,671)
Audit adjustment **(A + C)**	**D**	$ (67,782)	$ (67,903)	$ (112,389)	$ (248,074)

Standard Distributed Time

The county claimed time for employees working on non-program-specific activities—including supervisory, general clerical, and billing—for the State Targeted Offenders Unit. This time is categorized as standard distributed (SD) time, and is allocated monthly, based on the unit's case load for all programs. The time is then spread amongst the programs based on the full-time equivalent percentage for each program.

We determined that $154,127 claimed for SD time salaries and benefits is unallowable, because SD time is not actual time spent on traceable mandated activities.

Section V, "Reimbursable Costs," of the parameters and guidelines states, in part:

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

"Good Cause" Cases

The county claimed time spent on activities for PC section 278.7 cases (commonly referred to as "good cause" cases). We determined that the salaries and benefits claimed, totaling $32,276, are unallowable because

the parameters and guidelines do not identify activities related to PC section 278.7 cases as a reimbursable cost.

The parameters and guidelines incorporate requirements of PC sections 278 and 278.5, as amended by Chapter 988, Statutes of 1996. This law, known as the Parental Kidnapping Prevention Act, also added section 278.7 to the Penal Code. However, PC section 278.7 was not incorporated into the parameters and guidelines; therefore, any costs claimed under this section are not reimbursable.

Recommendation

We recommend that the county:

- Follow the mandated program claiming instructions and the parameters and guidelines when preparing its reimbursement claims; and
- Ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

County Response

Standard Distributed Times

The Audit Report concluded that salaries and benefits for Standard Distributed (SD) time in the amount of $154,127 claimed by the DA's Office during the audit period (July 1, 2016 – June 30, 2019) were unallowable. We do not agree with this finding.

California Family Code sections 3130 through 3134.5 mandate that District Attorneys assist the courts in enforcing their child custody and visitation orders and in locating and returning children who have been taken or detained in violation of another person's custody right. Prosecutors are authorized to utilize any appropriate civil or criminal proceeding to assist the courts in enforcing their orders and to locate and recover missing children. District Attorneys' child abduction work is reimbursable by the state under the Child Abduction and Recovery Mandate.

The DA's Office has a State Targeted Offenders Program (STOP), which consists of our Child Abduction and Recovery Program, CDCR prison prosecutions, and other state-reimbursed programs. This allows for consolidation of supervisory, clerical, and other general costs such as rent, phones, office supplies, and insurance for which the state will provide reimbursement. These costs were then subdivided amongst the various state-reimbursed programs within STOP, directly allocating those expenses to the appropriate program according to time studies. Employees who worked on Child Abduction cases tracked their time daily and only time actually worked on applicable cases was thereafter billed to the state. Many of these employees work exclusively on Child Abduction and Recovery cases. For other employees who provided supportive activities, such as clerical, supervisory, and billing, when they recorded time generally, those hours were proportioned based on the number of worked during the month. If not for state mandate, the DA's Office would not have had these dedicated employees and their related costs of employment handling Child Abduction and Recovery matters. The DA's Office allocated and claimed these costs using what was believed to be a reasonable methodology, which was applied consistently

and not disproportionately allocated to this mandated program. The time claimed was general administrative time on behalf of eligible cases as a whole, spread amongst the programs based on the full-time equivalent percentage for each program.

In finding that this methodology was unallowable, the audit relied upon and quoted the following language from section V of the 2009 *Custody of Minors: Child Abduction and Recovery* Amendment to Parameters and Guidelines ("Parameters and Guidelines"):

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

Furthermore, the auditor noted that each cost had to be attributed to an actual case. However, the language of section V does not require that all costs be attributed to an actual *case*. Instead, it uses the language of "actual *costs*" (emphasis added). These are defined as "those costs actually incurred to implement the mandated activities." It specifically allows the use of "employee time records or time logs" as a methodology to show actual costs. Additionally, section V goes on to provide that evidence corroborating the validity of costs may include "worksheets" and "cost allocation reports (system generated)." Section V by its very terms anticipates and allows for allocating costs. Subsection A of section V provides, "Counties shall be reimbursed for the increased costs which they are required to incur to have the district attorney actively assist in the resolution of child custody and visitation problems; for the enforcement of custody and visitation orders; for all actions necessary to locate and return a child(ren) by use of any appropriate civil or criminal proceeding; and for complying with other court orders relating to child custody and visitation…." This includes both direct and indirect costs.

The DA's Office has properly submitted for reimbursement those increased costs which it was required to incur in order to conduct the mandated activities related to Child Abduction and Recovery. The DA's Office used time records, time logs, and worksheets generated by employees detailing the time they worked on Child Abduction and Recovery activities, and then used cost allocation to determine the full-time equivalent percentage of those expenses attributable to that particular program. These reflect the DA's actual costs associated with providing these mandated actions. The DA's Office consolidation of services saves the state by avoiding duplicative costs.

We respectfully disagree with the audit's findings and intend to submit an Incorrect Reduction Claim. However, in light of the audit's findings and to avoid future billing disputes, moving forward, until any Incorrect Reduction Claim is resolved, the DA's Office will individually track administrative time by case. Adjustments have been made to update time keeping so that all costs are directly charged to the specific case worked.

"Good Cause" Cases

Child abduction cases take many different forms, oftentimes evolving as an investigation unfolds. Complaints of a child abduction are received and reviewed by DA staff. It is not uncommon that while investigating a complaint, the DA's Office will be contacted by the alleged offender with a "Good Cause" claim pursuant to Penal Code section 278.7 that the person has a good faith and reasonable belief that the child, if left with the other person, will suffer immediate bodily injury or physical harm. Furthermore, frequently the DA's Office will receive multiple complaints regarding the same child or children and involved parties, which may relate back to a prior "Good Cause" claim, but each new complaint must be investigated anew.

The Audit Report noted that, even if otherwise in the context of a child abduction investigation, "Good Cause" cases are unallowable because the Parameters and Guidelines do not identify activities related to section 278.7 cases as a reimbursable cost. The finding determined that the DA's Office claimed unallowable costs in the amount of $32,276 related to "Good Cause" cases. We do not agree with this finding.

The Legislature created the Child Abduction and Recovery Mandate by statute in 1976. The code sections that set forth these provisions and the specific mandates were thereafter repealed and reissued with different section numbers. Former Civil Code section 4604 was reissued as Family Code sections 3130 and 3131. Family Code section 3130 provides that if a petition to determine custody of a child has been filed in court or a temporary order pending determination of custody has been entered, and the whereabouts of a party in possession of the child are not known or there is reason to believe that the party may not appear in the proceedings although ordered to appear personally with the child, *District Attorneys are mandated to take all actions necessary to locate the party and the child and to procure compliance with the order* to appear with the child for purposes of adjudication of custody. Family Code section 3131 provides that if a custody or visitation order has been entered and the child is taken or detained by another person in violation of the order, *District Attorneys are mandated to take all actions necessary to locate and return the child and the person who violated the order*, as well as assist in enforcement of the custody or visitation order or other order of the court by use of an appropriate civil or criminal proceeding. Neither section provides for or mentions a "Good Cause" exception. Although such a claim may arise in the course of an investigation, District Attorneys are still mandated by statute to take all actions necessary in locating the parties and procuring compliance, which would necessarily involve an evaluation of any "Good Cause" claim that is made.

Furthermore, as previously noted, subsection A of section V in the Parameters and Guidelines provides, "Counties shall be reimbursed for the increased costs which they are required to incur to have the district attorney *actively assist in the resolution of child custody and visitation problems*; for the enforcement of custody and visitation orders; *for all actions necessary to locate and return a child(ren)* by use of any appropriate civil or criminal proceeding; and for complying with other court orders relating to child custody and visitation…" (emphasis added). Actively assisting in the resolution of child custody and visitation problems can involve and result in a "Good Cause" claim. All actions necessary in locating and returning a child can involve and result in a "Good Cause" claim. Thus, those costs should be allowable as they fall within mandated activities.

In creating the Child Abduction and Recovery Mandate in 1976, the Legislature added, amongst other things, two specific Penal Code provisions that prosecutors could charge as part of their authorization to utilize any appropriate civil or criminal proceedings to assist, as mandated, the courts in enforcing their orders and to locate and recover missing children (these two criminal provisions were later renumbered as Penal Code sections 278 and 278.5). In 1996, the Legislature added Penal Code section 278.7, which provides a specific exception for prosecutions under section 278.5 for "Good Cause" claims. Essentially, section 278.7 creates a defense to prosecution under section 278.5.

Part of investigating a potential criminal matter involves a determination of whether any particular defenses would excuse or justify the behavior, thus negating the possibility of successfully utilizing criminal proceedings to prosecute the matter. Imagine the state mandated that DA's Offices investigate homicide cases under Penal Code section 187. However, Penal Code section 196 sets forth when a homicide may be justified, which includes homicides committed in self-defense. Using the same logic followed in the Audit Report, prosecutors would not be entitled to reimbursement for investigation for any homicide where the investigation led to a determination that the homicide was committed in self-defense because Penal Code section 196 is a different provision than section 187. However, it is still a homicide. Similarly, "Good Cause" cases are still a form of child abduction, where one person has deprived another of lawful custody or visitation, but for a lawfully excused reason.

We respectfully disagree with the audit's findings and intend to submit an Incorrect Reduction Claim. However, in light of the audit's findings and to avoid future billing disputes, moving forward, until any Incorrect Reduction Claim is resolved, the DA's Office will review and modify its method of tracking "Good Cause" cases. Additional training has been provided to staff. Time will be tracked to the appropriate case and case review will occur prior to reimbursement request.

A change in allowable indirect costs of $61,671 was associated with the adjustments from the SD times and "Good Cause" cases. The method of determining the indirect cost was not subject to a finding.

SCO's Response

Our finding and recommendation remain unchanged.

Standard Distributed Times

In an email from the county dated February 3, 2021, the county explained the SD time as follows:

This is time spent working on non-program specific activities for the [State Targeted Offenders] unit as a whole. For example, a clerical person performs the mail run which takes 2.0 hours. They enter this as 2.0 hours general clerical and charge it to the whole unit. If we only worked on 4 cases that month, (1 Child Abduction, 1 SVP, 1 Prisons and 1 WF), each case in the month would get the 2.0 hours spread based on the FTE percentage for each unit.

Section V. (Reimbursable Activities) of the parameters and guidelines states, in part:

> Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities.

Per the county, SD time is spent working on "non-program specific activities." As these claimed costs are non-program-specific, we are unable to determine the validity of these costs and their relationship to the reimbursable activities.

Furthermore, the county separately identified, and claimed, a category called Program Distributed (PD) time. The county explained in an email dated February 3, 2021:

> This is time spent working on a program but not a specific case. When entered in the system, it spreads this time over all the cases that were worked on in that specific program for the month. For example, a clerical person work on updating the child abduction logs for 2 hours. They enter this as 2.0 hours general clerical and charge it to the Child Abduction program. If we only worked on 2 child abduction cases throughout the month, each case would show 1.0 hours of PD – General Clerical billing.

We determined that PD time was allowable, as the activities performed were directly related the Child Abduction and Recovery Program. Any disallowed PD time was directly attributable to time spent on activities related to PC section 278.7 cases (commonly referred to as "good cause" cases). These cases are not incorporated into the program's parameters and guidelines.

The county states "Furthermore, the auditor noted that each cost had to be attributed to an actual case." We disagree with this statement.

As stated in the county's response, "Employees who worked on Child Abduction cases tracked their time daily and only time actually worked on applicable cases was thereafter billed to the state." For the time claimed for employees' activities performed directly on cases, we requested case files to determine the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. The county disagrees with the exclusion of SD time as part this audit report, but its own records already segregate SD time and PD time. PD time is directly attributable to Child Abductions cases, but SD time is for "non-program specific" activities and, per the program's parameters and guidelines, is not considered an "actual cost."

"Good Cause" Cases

The county states:

> Actively assisting in the resolution of child custody and visitation problems can involve and result in a "Good Cause" claim. All actions necessary in locating and returning a child can involve and result in a "Good Cause" claim. Thus, those costs should be allowable as they fall within mandated activities.

We disagree. The costs do not "fall within the mandated activities," because activities for PC 278.7 are not identified in the parameters and guidelines.

During the audit, the county provided a list of "good cause" cases that it had misidentified. As stated by the county in an email on August 27, 2021, "The cases were reported to the county as 'Good Cause' cases but turned out to be child abduction cases after all." Therefore, we allowed the time spent on mandated activities performed on these misidentified cases. All other "good cause" cases confirmed by the county, and the associated time claimed, were disallowed.

FINDING 2— Overstated materials and supplies costs

The county claimed a total of $260,652 in materials and supplies costs for the audit period. We determined that $43,632 is allowable and $217,020 is unallowable. These costs are unallowable because the county claimed costs that were allocated to the State Targeted Offenders Unit, rather than actual costs supported by source documentation.

The following table shows the materials and supplies costs claimed by the State Targeted Offenders Unit, the allowable costs, and the audit adjustment by fiscal year:

Fiscal Year	Amount Claimed	Amount Allowable	Audit Adjustment
2016-17	$ 67,970	$ 2,966	$ (65,004)
2017-18	81,806	7,937	(73,869)
2018-19	110,876	32,729	(78,147)
	$260,652	$ 43,632	$(217,020)

The county developed a methodology for allocating a percentage of materials and supplies costs incurred by the State Targeted Offenders Unit as direct costs applicable to the mandated program. For each fiscal year, the county calculated the ratio of the State Targeted Offenders Unit's program-related salaries and benefits to the unit's total salaries and benefits. To determine program-related materials and supplies costs, the county applied the applicable percentage to the materials and supplies costs incurred by the State Targeted Offenders Unit.

The following table illustrates the methodology used to calculate the State Targeted Offenders Unit's materials and supplies costs, and the related audit adjustments by fiscal year.

	Fiscal Year									
	2016-17			2017-18			2018-19			Total
Costs for the State Targeted Offenders Unit	Total Claimed	Total Allowable	Total Adj.	Total Claimed	Total Allowable	Total Adj.	Total Claimed	Total Allowable	Total Adj.	Total Audit Adj.
Non-salary and benefit costs	$ 737,151	-		$ 788,279	-		$ 747,223	-		
Less: travel and training	(18,842)	-		(21,113)	-		(23,290)	-		
Non-travel and training costs	718,309	-		767,166	-		723,933	-		
Percent of salaries and benefits related to program ×	9.0495%	-		9.6288%	-		10.7948%	-		
Non-travel and training costs reported as direct program materials and supplies	65,004	-		73,869	-		78,147	-		
Actual direct materials and supplies	2,966	2,966		7,937	7,937		32,729	32,729		
Total materials and supplies costs	$ 67,970	$ 2,966	$ (65,004)	$ 81,806	$ 7,937	$ (73,869)	$ 110,876	$ 32,729	$ (78,147)	$(217,020)

Based on the documentation provided, we determined that a total of $217,020 in materials and supplies costs is unallowable. The costs are unallowable because the county did not claim actual costs that were supported by source documentation.

Section V., "Reimbursable Costs," of the parameters and guidelines states, in part:

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

Recommendation

We recommend that the county:

- Follow the mandated program claiming instructions and the parameters and guidelines when preparing its reimbursement claims; and
- Ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

County's Response

> As previously noted in the Standard Distributed Times discussion in response to Finding 1, the DA's Office similarly relied on the reasonable methodology of cost allocation based on full-time equivalents (FTEs) to determine materials and supplies costs for this program. These costs include California mandated employment costs, general office supplies, computer infrastructure, phones, and leased facilities charges all used by staff working on the Child Abduction and Recovery Program. The Audit Report concluded that $217,020 in materials and supplies costs were unallowable. The auditor noted that each cost had to be directly attributable to a particular case. We do not agree with this finding.
> The employees who worked on child abduction matters tracked their time and only noted billable hours for reimbursable activities. From this, it can be calculated what percentage of their time was spent on reimbursable mandated activities, which then was used to determine the actual cost of related materials and supplies used in those efforts. As noted above, the Parameters and Guidelines permit cost allocation and allow for determining actual cost based on time records, time logs, and worksheets. This is a reasonable and appropriate manner to show actual cost. This audit process is now imposing additional requirements and limitations not set forth in the Parameters and Guidelines.
>
> To analyze this finding further, the cost of phones can be used as an example. Employees need phones to do their jobs. A service fee is imposed to have that phone available. According to the auditor, the DA's Office can only charge for the cost of the phone attributable to a particular case, i.e., the minutes spent on the phone per actual case. Some

> of these employees worked exclusively on child abduction cases. The remaining employees split time working on child abduction cases and other state-mandated activities, for which they tracked their time. They would not have had a phone for this particular work if not mandated to perform these functions. Denying this as an actual cost would be akin to saying reimbursement would not be available for the cost of a desk chair and would instead only be allowable for the portion of the cost of the chair for the actual minutes we could show spent sitting in it directly working on a particular case.
>
> To further show the validity of the methodology used by the DA's Office, the DA's Office provided an alternative cost allocation worksheet based on productive hourly rates and actual hours worked for further consideration. The alternative method totaled $222,966 after backing out the unallowed SD time. The disallowed claim amount based on current methodology was $217,020. The difference between the two methods is only $5,946, providing further evidence that the current methodology is comparably accurate and reasonable.
>
> We respectfully disagree with the audit's findings and intend to submit an Incorrect Reduction Claim. However, in light of the audit's findings and to avoid future billing disputes, moving forward, until any Incorrect Reduction Claim is resolved, the DA's Office will no longer request reimbursement using cost allocation methodologies. Management is working to implement a tracking mechanism for program costs so they can follow the claiming instructions as established in this audit process.

SCO's Response

Our finding and recommendation remain unchanged.

The county states "The auditor noted that each cost had to be directly attributable to a particular case." We disagree.

The county claimed both direct and allocated materials and supplies costs. For the direct materials and supplies costs claimed, we requested support to show the validity of claimed costs and their relationship to the reimbursable activities. The county supported the costs with child abduction and recovery case files. The county provided the related case files, and we determined that all direct materials supplies costs were allowable. We noted no exceptions for the direct materials and supplies costs claimed.

The county developed a methodology for allocating a percentage of materials and supplies costs incurred by the State Targeted Offenders Unit as direct costs applicable to the mandated program. These costs were allocated across all programs within the State Targeted Offenders Unit, but were claimed as direct costs directly attributable to the Child Abduction program.

The county states:

> As noted above, the Parameters and Guidelines permit cost allocation and allow for determining actual cost based on time records, time logs, and worksheets. This is a reasonable and appropriate manner to show actual cost. This audit process is now imposing additional requirements and limitations not set forth in the Parameters and Guidelines.

We disagree. Cost allocation reports are considered corroborating documents and not source documents.

Section V. (Reimbursable Activities) of the parameters and guidelines states, in part:

> A source document is a document created at or near the same time the actual costs were incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.
>
> Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations …However, corroborating documents cannot be substituted for source documents.

The county must claim only the actual costs for the reimbursable program. Actual costs are supported by source documentation. Cost allocation reports are not considered source documents.

Attachment—
County's Response to Draft Audit Report

Sacramento County
District Attorney's Office

ANNE MARIE SCHUBERT
District Attorney

Rod Norgaard
Chief Deputy

Michael M. Blazina
Assistant District Attorney

December 10, 2021

Lisa Kurokawa, Chief
Office of the State Controller Betty T. Yee
Division of Audits, Compliance Audits Bureau
3301 C Street, Suite 725A
Sacramento, CA 95816

Re: Audit of Legislatively Mandated Custody of Minors – Child Abduction and Recovery Program

Dear Ms. Kurokawa,

The Sacramento County District Attorney's (DA's) Office respectfully submits the following responses to the California State Controller's Audit Report regarding Sacramento County Custody of Minors – Child Abduction and Recovery Program for the period of July 1, 2016 – June 30, 2019.

Finding 1 – Overstated salaries and benefit costs and related indirect costs

Standard Distributed Times

The Audit Report concluded that salaries and benefits for Standard Distributed (SD) time in the amount of $154,127 claimed by the DA's Office during the audit period (July 1, 2016 – June 30, 2019) were unallowable. We do not agree with this finding.

California Family Code sections 3130 through 3134.5 mandate that District Attorneys assist the courts in enforcing their child custody and visitation orders and in locating and returning children who have been taken or detained in violation of another person's custody right. Prosecutors are authorized to utilize any appropriate civil or criminal proceeding to assist the courts in enforcing their orders and to locate and recover missing children. District Attorneys' child abduction work is reimbursable by the state under the Child Abduction and Recovery Mandate.

The DA's Office has a State Targeted Offenders Program (STOP), which consists of our Child Abduction and Recovery Program, CDCR prison prosecutions, and other state-reimbursed programs. This allows for consolidation of supervisory, clerical, and other general costs such as rent, phones, office supplies, and insurance for which the state will provide reimbursement. These costs were then subdivided amongst the various state-reimbursed programs within STOP, directly allocating those expenses to the appropriate program according to time studies. Employees who worked on Child Abduction cases tracked their time daily and only time actually worked on applicable cases was thereafter billed to the state. Many of these employees work exclusively on Child Abduction and Recovery cases. For other employees who provided supportive activities, such as clerical, supervisory, and billing, when they recorded time generally, those hours were proportioned based on the number of worked during the month. If not for state mandate, the DA's Office would not have had these dedicated employees and their related costs of employment handling Child Abduction and Recovery matters. The DA's Office allocated and claimed these costs using what was believed to be a reasonable methodology, which was applied consistently and not disproportionately allocated to this mandated program. The time claimed was general administrative time on behalf of eligible cases as a whole, spread amongst the programs based on the full-time equivalent percentage for each program.

In finding that this methodology was unallowable, the audit relied upon and quoted the following language from section V of the 2009 *Custody of Minors: Child Abduction and Recovery* Amendment to Parameters and Guidelines ("Parameters and Guidelines"):

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

Furthermore, the auditor noted that each cost had to be attributed to an actual case. However, the language of section V does not require that all costs be attributed to an actual *case*. Instead, it uses the language of "actual *costs*" (emphasis added). These are defined as "those costs actually incurred to implement the mandated activities." It specifically allows the use of

"employee time records or time logs" as a methodology to show actual costs. Additionally, section V goes on to provide that evidence corroborating the validity of costs may include "worksheets" and "cost allocation reports (system generated)." Section V by its very terms anticipates and allows for allocating costs. Subsection A of section V provides, "Counties shall be reimbursed for the increased costs which they are required to incur to have the district attorney actively assist in the resolution of child custody and visitation problems; for the enforcement of custody and visitation orders; for all actions necessary to locate and return a child(ren) by use of any appropriate civil or criminal proceeding; and for complying with other court orders relating to child custody and visitation…." This includes both direct and indirect costs.

The DA's Office has properly submitted for reimbursement those increased costs which it was required to incur in order to conduct the mandated activities related to Child Abduction and Recovery. The DA's Office used time records, time logs, and worksheets generated by employees detailing the time they worked on Child Abduction and Recovery activities, and then used cost allocation to determine the full-time equivalent percentage of those expenses attributable to that particular program. These reflect the DA's actual costs associated with providing these mandated actions. The DA's Office consolidation of services saves the state by avoiding duplicative costs.

We respectfully disagree with the audit's findings and intend to submit an Incorrect Reduction Claim. However, in light of the audit's findings and to avoid future billing disputes, moving forward, until any Incorrect Reduction Claim is resolved, the DA's Office will individually track administrative time by case. Adjustments have been made to update time keeping so that all costs are directly charged to the specific case worked.

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abduction investigation, "Good Cause" cases are unallowable because the Parameters and Guidelines do not identify activities related to section 278.7 cases as a reimbursable cost. The finding determined that the DA's Office claimed unallowable costs in the amount of $32,276 related to "Good Cause" cases. We do not agree with this finding.

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Furthermore, as previously noted, subsection A of section V in the Parameters and Guidelines provides, "Counties shall be reimbursed for the increased costs which they are required to incur to have the district attorney *actively assist in the resolution of child custody and visitation problems*; for the enforcement of custody and visitation orders; *for all actions necessary to locate and return a child(ren)* by use of any appropriate civil or criminal proceeding; and for complying with other court orders relating to child custody and visitation…" (emphasis added). Actively assisting in the resolution of child custody and visitation problems can involve and result in a "Good Cause" claim. All actions necessary in locating and returning a child can involve and result in a "Good Cause" claim. Thus, those costs should be allowable as they fall within mandated activities.

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materials and supplies costs for this program. These costs include California mandated employment costs, general office supplies, computer infrastructure, phones, and leased facilities charges all used by staff working on the Child Abduction and Recovery Program. The Audit Report concluded that $217,020 in materials and supplies costs were unallowable. The auditor noted that each cost had to be directly attributable to a particular case. We do not agree with this finding.

The employees who worked on child abduction matters tracked their time and only noted billable hours for reimbursable activities. From this, it can be calculated what percentage of their time was spent on reimbursable mandated activities, which then was used to determine the actual cost of related materials and supplies used in those efforts. As noted above, the Parameters and Guidelines permit cost allocation and allow for determining actual cost based on time records, time logs, and worksheets. This is a reasonable and appropriate manner to show actual cost. This audit process is now imposing additional requirements and limitations not set forth in the Parameters and Guidelines.

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avoid future billing disputes, moving forward, until any Incorrect Reduction Claim is resolved, the DA's Office will no longer request reimbursement using cost allocation methodologies. Management is working to implement a tracking mechanism for program costs so they can follow the claiming instructions as established in this audit process.

Sincerely,



John Black, CPA
Chief, Administrative & Fiscal Services

State Controller's Office
Division of Audits
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Sacramento, CA 94250

http://www.sco.ca.gov

SAN BERNARDINO COUNTY

Audit Report

CUSTODY OF MINORS – CHILD ABDUCTION AND RECOVERY PROGRAM

Chapter 1399, Statutes of 1976;
Chapter 162, Statutes of 1992;
and Chapter 988, Statutes of 1996

July 1, 2018, through June 30, 2022

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

May 2025

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

May 23, 2025

CERTIFIED MAIL—RETURN RECEIPT REQUESTED

The Honorable Ensen Mason, CPA, CFA, Auditor-Controller
San Bernardino County
222 West Hospitality Lane
San Bernardino, CA 92415

Dear Auditor-Controller Mason:

The State Controller's Office audited the costs claimed by San Bernardino County (the county) for the legislatively mandated Custody of Minors – Child Abduction and Recovery for the period of July 1, 2018, through June 30, 2022.

The county claimed and was paid $6,160,454 for costs of the mandated program. Our audit found that $130,660 is allowable and $6,029,794 is unallowable. The costs are unallowable because the county did not provide contemporaneous source documentation to support the mandated functions performed or the actual number of hours devoted to each function; claimed unallowable, misclassified, and unsupported costs; claimed costs outside of the audit period; claimed costs unrelated to the mandated program; and claimed the same costs more than once.

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

This final audit report contains an adjustment to costs claimed by the county. If you disagree with the audit findings, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (Commission). Pursuant to the Commission's regulations, outlined in Title 2, *California Code of Regulations*, section 1185.1, subdivision (c), an IRC challenging this adjustment must be filed with the Commission no later than three years following the date of this report, regardless of whether this report is subsequently supplemented, superseded, or otherwise amended. IRC information is available on the Commission's website at www.csm.ca.gov/forms/IRCForm.pdf.

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

Sincerely,

Original signed by

Kimberly A. Tarvin, CPA
Chief, Division of Audits

KAT/am

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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by San Bernardino County (the county) for the legislatively mandated Custody of Minors – Child Abduction and Recovery (CAR) Program for the period of July 1, 2018, through June 30, 2022.

The county claimed and was paid $6,160,454 for costs of costs of the mandated program. Our audit found that $130,660 is allowable and $6,029,794 is unallowable. The costs are unallowable because the county did not provide contemporaneous source documentation to support the mandated functions performed or the actual number of hours devoted to each function; claimed unallowable, misclassified, and unsupported costs; claimed costs outside of the audit period; claimed costs unrelated to the mandated program; and claimed the same costs more than once.

Background

Chapter 1399, Statutes of 1976, established the mandated CAR Program, based on the following laws:

- Civil Code section 4600.1 (repealed and added as Family Code sections 3060 through 3064 by Chapter 162, Statutes of 1992);
- Penal Code (PC) sections 278 and 278.5 (repealed and added as PC sections 277, 278, and 278.5 by Chapter 988, Statutes of 1996); and
- Welfare and Institutions Code section 11478.5 (repealed and added as Family Code Section 17506 by Chapter 478, Statutes of 1999; last amended by Chapter 759, Statutes of 2002).

These laws require the District Attorney's (DA's) Office to assist persons having legal custody of a child in:

- Locating their children when they are unlawfully taken away;
- Gaining enforcement of custody and visitation decrees and orders to appear;
- Defraying expenses related to the return of an illegally detained, abducted, or concealed child;
- Civil court action proceedings; and
- Guaranteeing the appearance of offenders and minors in court actions.

On September 19, 1979, the State Board of Control (now the Commission on State Mandates, or "the Commission") determined that this legislation imposed a state mandate reimbursable under Government Code (GC) section 17561.

The parameters and guidelines establish the state mandate and define reimbursement criteria. The Commission adopted the parameters and guidelines on January 21, 1981; they were last amended on October 30, 2009. In compliance with GC section 17558, the SCO issues the *Mandated*

Cost Manual for Local Agencies (Mandated Cost Manual) for mandated programs to assist local agencies in claiming reimbursable costs.

Audit Authority

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

Objective, Scope, and Methodology

The objective of our audit was to determine whether claimed costs represent increased costs resulting from the legislatively mandated CAR Program. Specifically, we conducted this audit to determine whether claimed costs were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

Unreasonable and/or excessive costs include ineligible costs that are not identified in the program's parameters and guidelines as reimbursable costs.

The audit period was July 1, 2018, through June 30, 2022.

To achieve our objective, we performed the following procedures:

- We reviewed the annual mandated cost claims filed by the county for the audit period and identified the significant cost components of each claim as salaries and benefits, materials and supplies, travel and training, and indirect costs. We determined whether there were any errors or unusual or unexpected variances from year to year. We reviewed the claimed activities to determine whether they adhered to the SCO's *Mandated Cost Manual* and the program's parameters and guidelines.
- We completed an internal control questionnaire by interviewing key county staff members. We discussed the claim preparation process with county staff to determine what information was obtained, who obtained it, and how it was used.
- We reviewed time records (which the county called "District Attorney Employee Time Studies") provided by the county for the audit period. We also reviewed payroll records for claimed employees. We noted various issues with the time records that we reviewed. The records provided as support for the claimed costs did not meet the requirements of the program's parameters and guidelines (see Finding 1).
- We reviewed claimed materials and supplies costs and found that the county had misclassified costs; claimed costs not supported with source documents to show the validity of such costs and their relationship to the reimbursable activities; claimed costs outside of the audit period; claimed costs unrelated to the program; and claimed the

same costs more than once. We found $90,665 in materials and supplies costs to be unallowable (see Finding 2).

- We reviewed claimed travel and training costs and found that the county had claimed costs not directly related or only partially related to the mandated program, and had claimed unsupported and unallowable costs. We found $49,735 in travel and training costs to be unallowable (see Finding 3).
- We reviewed the claimed indirect cost rates and supporting documentation provided by the county. We found that the indirect cost rates were properly supported.
- We interviewed county personnel and reviewed the county's single audit reports and revenue reports to identify potential sources of offsetting revenues and reimbursements from federal or pass-through programs applicable to the CAR Program. We found that, although they had not been identified in the county's reimbursement claims, the county did receive offsetting revenue for the CAR Program in the form of court-ordered restitution payments. However, the amount of the restitution payments the county received for each fiscal year of the audit period is immaterial.

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

Conclusion

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

For the audit period, the county claimed and was paid $6,160,454 for costs of the legislatively mandated CAR Program. Our audit found that $130,660 is allowable and $6,029,794 is unallowable.

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

Follow-up on Prior Audit Findings

The county has satisfactorily resolved the findings noted in our prior audit report for the period of July 1, 2003, through June 30, 2007, issued on October 28, 2009. The prior audit was conducted under the program's previous parameters and guidelines, adopted on August 26, 1999.

Views of Responsible Officials

We issued a draft audit report on January 2, 2025. The county's representative responded by letter dated January 10, 2025, disagreeing with the audit results. This final audit report includes the county's response.

Restricted Use

This audit report is solely for the information and use of the county, the California Department of Finance, and the SCO; it is not intended to be, and should not be, used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record and is available on the SCO website at www.sco.ca.gov.

Original signed by

Kimberly A. Tarvin, CPA
Chief, Division of Audits

May 23, 2025

Schedule—
Summary of Program Costs
July 1, 2018, through June 30, 2022

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference[1]
July 1, 2018, through June 30, 2019				
Direct costs:				
Salaries and benefits	$ 784,490	$ 8,349	$ (776,141)	Finding 1
Materials and supplies	8,535	4,026	(4,509)	Finding 2
Travel and training	39,350	15,510	(23,840)	Finding 3
Total direct costs	832,375	27,885	(804,490)	
Indirect costs	611,431	6,507	(604,924)	Finding 1
Total program costs	$ 1,443,806	34,392	$ (1,409,414)	
Less amount paid by the State[2]		(1,443,806)		
Amount paid in excess of allowable costs		$ (1,409,414)		
July 1, 2019, through June 30, 2020				
Direct costs:				
Salaries and benefits	$ 841,808	$ 8,870	$ (832,938)	Finding 1
Materials and supplies	14,951	5,207	(9,744)	Finding 2
Travel and training	53,889	28,691	(25,198)	Finding 3
Total direct costs	910,648	42,768	(867,880)	
Indirect costs	586,487	6,179	(580,308)	Finding 1
Total program costs[3]	$ 1,497,136	48,947	$ (1,448,188)	
Less amount paid by the State[2]		(1,497,136)		
Amount paid in excess of allowable costs		$ (1,448,189)		
July 1, 2020, through June 30, 2021				
Direct costs:				
Salaries and benefits	$ 921,391	$ 3,790	$ (917,601)	Finding 1
Materials and supplies	51,754	7,034	(44,720)	Finding 2
Travel and training	13,376	12,679	(697)	Finding 3
Total direct costs	986,522	23,504	(963,018)	
Indirect costs	589,322	2,424	(586,898)	Finding 1
Total program costs[3]	$ 1,575,843	25,928	$ (1,549,916)	
Less amount paid by the State[2]		(1,575,843)		
Amount paid in excess of allowable costs		$ (1,549,915)		

Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference[1]
July 1, 2021, through June 30, 2022				
Direct costs:				
Salaries and benefits	$ 985,321	$ 8,725	$ (976,596)	Finding 1
Materials and supplies	35,290	3,598	(31,692)	Finding 2
Travel and training	3,586	3,586	-	Finding 3
Total direct costs	1,024,198	15,910	(1,008,288)	
Indirect costs	619,472	5,486	(613,986)	Finding 1
Total program costs[3]	$ 1,643,669	21,396	$ (1,622,274)	
Less amount paid by the State[2]		(1,643,669)		
Amount paid in excess of allowable costs		$ (1,622,273)		
Summary: July 1, 2018, through June 30, 2022				
Direct costs:				
Salaries and benefits	$ 3,533,010	$ 29,734	$ (3,503,276)	Finding 1
Materials and supplies	110,530	19,865	(90,665)	Finding 2
Travel and training	110,202	60,467	(49,735)	Finding 3
Total direct costs	3,753,742	110,066	(3,643,676)	
Indirect costs[3]	2,406,710	20,594	(2,386,116)	Finding 1
Total program costs[3]	$ 6,160,454	130,660	$ (6,029,794)	
Less amount paid by the State[2]		(6,160,454)		
Amount paid in excess of allowable costs		$ (6,029,794)		

[1] See the Finding and Recommendation section.

[2] Payment amount current as of February 10, 2025

[3] Adjusted for an immaterial rounding error.

Findings and Recommendations

FINDING 1— Unsupported salaries and benefit costs and related indirect costs

The county claimed $3,533,010 in salaries and benefits for the audit period. We determined that $29,734 is allowable and $3,503,276 is unallowable. The related indirect costs total $2,386,116, for total unallowable costs of $5,889,392. The costs are unallowable because the county did not provide contemporaneous source documentation to support the mandated functions performed or the actual number of hours devoted to each function; claimed time for activities performed on cases under PC section 278.7 (commonly referred to as "good cause" cases); and claimed unallowable and unsupported training hours.

The following table summarizes the unallowable salaries and benefits, the related indirect costs, and the audit adjustment by fiscal year:

		Fiscal Year				
		2018-19	2019-20	2020-21	2021-22	Total
Total unallowable salaries and benefits	**A**	$ (776,141)	$ (832,938)	$ (917,601)	$ (976,596)	(3,503,276)
Claimed indirect cost rate*	**B**	77.94%	69.67%	63.96%	62.87%	
Related indirect costs **(A × B)**	**C**	(604,924)	(580,308)	(586,898)	(613,986)	(2,386,116)
Audit Adjustment **(A + C)**	**D**	$ (1,381,065)	$ (1,413,246)	$ (1,504,499)	$ (1,590,582)	$ (5,889,392)

*The indirect costs base includes salaries and benefits

The county claimed salaries and benefits costs for regular hours worked and training hours under the Compliance with Court Orders cost component. The county claimed various employee classifications, including Deputy DA, Supervising Investigator, Senior Investigator, Investigator, Investigative Technician, and Secretary. Employees working on the CAR Program manually complete monthly timesheets titled "District Attorney Employee Time Study." The county submitted timesheets for the employees working on the CAR Program for each fiscal year in the audit period.

Regular Hours Claimed

The monthly timesheets show how many regular hours an employee works per day, along with professional training hours and various types of leave time such as sick, vacation, and holiday. The regular hours are recorded in one or more of the following three categories:

- Child Abduction Activities
- Non-Reimbursable Child Abduction Activities
- Non-Child Abduction Activities

As evidenced in the timesheets, there is no breakdown within the "Child Abduction Activities" category that shows specific reimbursable activities (mandated functions) and the time associated with those activities. Rather, daily time is recorded as a single block of time; for example, six hours, eight hours, 10 hours, etc. Similarly, there is no breakdown within the

"Non-Reimbursable Child Abduction Activities" and "Non-Child Abduction Activities" categories that shows what those activities might include. Without a description of the specific mandated activities performed, we were unable to verify that the hours claimed under the category of "Child Abduction Activities" were for reimbursable activities.

Additionally, we were unable to determine whether the county had claimed unallowable costs associated with criminal prosecution commencing with the defendant's first appearance in a California court, or claimed costs associated with non-mandated activities. Furthermore, the county did not separately identify its time spent on activities related to "good cause" cases.

Time spent on good cause cases is unallowable because the parameters and guidelines do not identify good cause cases as reimbursable costs. The parameters and guidelines incorporate requirements of PC sections 278 and 278.5, as amended by Chapter 988, Statutes of 1996. This law, known as the Parental Kidnapping Prevention Act, also added PC section 278.7. However, PC section 278.7 was not incorporated into the parameters and guidelines; therefore, any costs claimed under this section are not reimbursable.

During a walkthrough meeting with DA's Office staff and Auditor-Controller/Treasurer/Tax Collector (ATC) staff, DA's Office representatives explained and further confirmed that they do not track their time in any other manner, and that the timesheets are fundamentally the basis for the time claimed. DA's Office staff also confirmed that they spent time requesting emergency (ex parte) court orders for "good cause" cases. Staff also confirmed that the DA's Office handles approximately 10 criminal cases per year, and that the Deputy DA works the criminal cases beginning with the defendant's first appearance in court.

Timesheet Testing

We tested the Fiscal Year (FY) 2019-20 monthly timesheets for each claimed employee to determine whether the timesheets had been created and approved contemporaneously. We noted that many of the timesheets were signed and/or approved a month or multiple months after the last day of the pay period. During a walkthrough meeting with DA's Office staff and ATC staff, DA's Office representatives acknowledged that the timesheets are sometimes completed at the end of each week, a month at a time, or sometimes multiple months after the end of a pay period.

Training Hours Claimed

The county claimed salaries and benefits costs for regular hours and training hours under the Compliance with Court Orders cost component. Based on the testing results for the claimed non-salary training costs, we tested the training hours claimed for all four fiscal years in the audit period. In some instances, the claimed training hours were not directly related to the CAR Program, were only partially related, were claimed in error, or were not supported.

The following table provides a breakdown of the claimed training hours and the allowable training hours:

Fiscal Year	Training Hours Claimed	Training Hours Allowable	Difference
2018-19	188.00	79.00	(109.00)
2019-20	128.00	85.00	(43.00)
2020-21	114.50	34.00	(80.50)
2021-22	105.00	55.00	(50.00)
	535.50	253.00	(282.50)

Total Hours

The county claimed a total of 35,360.50 hours for the Compliance with Court Orders cost component for the audit period. We determined that 253.00 hours are allowable and 35,107.50 hours are unallowable. The allowable hours are training hours that were properly supported with source documentation. The following table provides a summary:

Fiscal Year	Total Hours Claimed	Total Hours Allowable	Difference
2018-19	8,766.75	79.00	(8,687.75)
2019-20	8,727.00	85.00	(8,642.00)
2020-21	9,317.50	34.00	(9,283.50)
2021-22	8,549.25	55.00	(8,494.25)
	35,360.50	253.00	(35,107.50)

Criteria

Section VII.1, "Salary and Employees' Benefits," of the parameters and guidelines states, in part:

> Identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study. . . .

Section V., "Reimbursable Costs," of the parameters and guidelines begins:

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

> employee time records or time logs, sign-in sheets, invoices, and receipts. . . .

Recommendation

We recommend that the county:

- Follow the SCO's *Mandated Cost Manual* and the parameters and guidelines when preparing its reimbursement claims; and
- Ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

County Response

> The County disagrees with the Draft Report and urges the SCO to reconsider its findings for these reasons: the Draft Report improperly interprets the 2009 Parameters and Guidelines, the County did not receive fair notice of any significant change in source documentation requirements, and the Draft Report ignores evidence that significant reimbursable work was actually performed. The findings of the Draft Report are arbitrary, capricious, and untethered to the facts and evidence. We urge the SCO to reconsider its findings.[1]
>
> **I. Adoption of Parameters and Guidelines in 2009 did not materially change documentation requirements.**
>
> The 1999 Parameters and Guidelines, section VII(A)(1), requires claims for Salaries and Benefits be supported as follows:
>
> > Identify the employee(s) . . . and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. . . .
>
> Section VIII further provides in part:
>
> > For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets that show evidence of and the validity of such costs.
>
> Applying these guidelines, the SCO's 2009 audit of our program resulted in 94.3% of claims be allowed.
>
> The 2009 Parameters and Guidelines, section V, states in part:
>
> > Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices and receipts.

[1] The county's response primarily focuses on Finding 1 related to Salaries and Benefits and related Indirect Costs, which represents 95.6% of the County's total claims. The points made in response to Finding 1 are applicable to some portions of Findings 2 and 3.

Section VII(A)(1) requires claims for Salaries and Benefits be supported as follows:

> Identify the employee(s), . . . describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. . . .

There is little meaningful difference between the 1999 and 2009 versions of the Parameters and Guidelines insofar as they require source documents to demonstrate the validity of costs and relationship to reimbursable activities. While the 2009 version clarifies that source documents must be created "at or near the same time" of an event, that is a technical timing matter unrelated to the more meaningful question of whether the costs are valid. Thus, the 2009 Parameters and Guidelines did not make a meaningful change. Indeed, the 2009 Parameters and Guidelines has been described as recently as 2023 as merely an effort to "**clarify** source documentation requirements" (emphasis added), leading to the conclusion that significant change was not intended. (See, Office of the State Controller, State-Mandated Costs Claiming Instructions No. 2012-323, Custody of Minors – Child Abduction and Recovery – Program No. 13, Revised October 1, 2023.)

And yet, the SCO's most recent interpretation of the 2009 Parameters and Guidelines is to entirely change – not clarify – documentation requirements. This is seen in the results. The County's audit from 2009 resulted in 94.3% of claims being allowed while the Draft Report allows only 2.1%. Interestingly, two years[2] of the audit period for the 2009 audit were subject to the 2009 Parameters and Guidelines and yet 92.9% of the claims for those two years were allowed.

The SCO's interpretation of the 2009 Parameters and Guidelines results in significant unfairness to the counties who have diligently performed mandated work by reuniting children with their lawful custodians. The SCO's incorrect interpretation of the 2009 Parameters and Guidelines has resulted in the shocking disallowance of nearly 100% of claims from nearly every audited county. Its actions are both unsound and arbitrary.

II. <u>Changes in Source Documentation requirements were not communicated to the counties.</u>

The SCO cites the 2009 Parameters and Guidelines as authority for its changed interpretation. However, the change was not communicated to the counties and resulted in – and continues to result in – unfair and unjust disallowances of valid and reimbursable costs throughout the state, as evidenced in the examples below.

The last audit report of the County's CAR program covering July 1, 2003, through June 30, 2007, allowed 94.3% of the claims under the 1999 Parameters and Guidelines.[3] For that period, the SCO accepted the County's time records and other documentation as proof of the substantial reimbursable work performed. The Draft Report, by comparison, ignores similar records that prove significant work performed on mandated activities. Thus, documentation like that accepted by the 2009 audit that resulted in a 94.3% allowance now results in a disallowance of 97.9%.

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2 July 1, 2005, through June 30, 2006, and July 1, 2006, through June 30, 2007.

3 As noted above, claims for two-years of the audit period from July 1, 2005, through June 30, 2006, and July 1, 2006, through June 30, 2007, were subject to the 2009 Parameters and Guidelines and yet 92.9% of the claims for those two years were allowed.

It appears other audited counties were equally unaware of any change. Nearly every county whose program is known to have been audited after the adoption of the 2009 Parameters and Guidelines has had more than 97% of its claims disallowed – this includes Ventura (2022), San Joaquin (2023), Riverside (2023), San Diego (2023), Shasta (2023), Los Angeles (2024), San Luis Obispo (2024), Tehama (2024), Yolo (2024) and Orange (2024). Only Sacramento County in 2022 fared better with 24.7% of its claims being disallowed. It is our understanding that the claims for these counties have been disallowed because the SCO declined to accept documentation that was once accepted, all without notice of a change in required documentation.

Further, the absence of any audits applying the 2009 Parameters and Guidelines since its adoption deprived the County, and other counties, with fair warning of the SCO's new interpretation of source documentation. After the adoption of the 2009 Parameters and Guidelines, the SCO engaged in no known audits of CAR programs until 2022. During that lengthy period, counties continued with their existing – and once accepted – documentation practices unaware of any change that could invalidate nearly the entirety of their claims.

What is absent in the Draft Report is any suggestion that reimbursable work was not actually performed. During the entire four-year audit period, the County's CAR program assigned an attorney, investigators and other staff who were fully dedicated to performing duties under the program. Timesheets were submitted and case files and other records were available as proof of reimbursable work. The source documents and other records submitted and rejected for the Draft Audit were similar in nature to the source documents and other records submitted and accepted for the 2009 audit, and they prove without any dispute that significant reimbursable work was performed. Nonetheless, the claims were disallowed based on a disputed interpretation of source documentation. The near total disallowance of costs to this County – and nearly every audited county – is contrary to the supporting documentation, completely unexpected and incomprehensible.

Fair notice was lacking.

III. <u>Good Cause matters should be reimbursable.</u>

One reason cited for disallowance of Salaries and Benefits is that Good Cause matters are not reimbursable. The County disagrees. Mandated activities include compliance with court orders relating to child custody or visitation as well as the use of appropriate civil or criminal action to secure compliance. A District Attorney's decision to take any action depends entirely on the lawful authority of a parent to take or hold a child. A taking parent who does so with good cause would have a defense against the enforcement of a court order and against any civil or criminal action. Good Cause matters are inextricably intertwined with mandated functions and inherent in any initial review of facts. The SCO's conclusion that Good Cause matters are not reimbursable is incorrect.

IV. <u>Future Compliance with Parameters and Guidelines.</u>

The County has adopted new procedures to ensure compliance with our new understanding of the 2009 Parameters and Guidelines. Daily and weekly timesheets are now used to record each activity performed, the case or child to which it relates, time spent per activity, and classification of work that distinguishes between the various mandated functions. Additionally,

timesheets are required to be signed and approved weekly. These changes were put into effect in 2024, following the SCO's un-noticed shift in interpretation.

V. Conclusion

We urge the SCO to reconsider its findings. The 2009 Parameters and Guidelines did not enact any meaningful change to the source documentation requirement. And yet, the SCO's interpretation has caused widespread confusion and surprise resulting in near total disallowances of claims for nearly every audited county for mandated work that was actually performed. At a minimum, the SCO's interpretation of the 2009 Parameters and Guidelines was not communicated to the counties.

The Child Custody – Child Abduction and Recovery Program has a laudable purpose. It mandates the District Attorneys' participation with the promise of reimbursement. The County, and other counties, have diligently performed mandated work in good faith, assisted in reuniting children with their lawful custodians, and enforced court orders. The County has met its obligation and asks merely to be reimbursed as was promised.

SCO's Response

Our finding and recommendation remain unchanged. In footnote 1, the county states that its response focuses primarily on Finding 1, relating to salaries and benefits and related indirect costs. We will address the county's concerns in the order in which they appear in the county's response.

On page 2 of its response under Section I (Adoption of Parameters and Guidelines in 2009 did not materially change documentation requirements), the county states, in part:

> There is little meaningful difference between the 1999 and 2009 versions of the Parameters and Guidelines insofar as they require source documents to demonstrate the validity of costs and relationship to reimbursable activities. While the 2009 version clarifies that source documents must be created "at or near the same time" of an event, that is a technical timing matter unrelated to the more meaningful question of whether the costs are valid. Thus, the 2009 Parameters and Guidelines did not make a meaningful change.

We disagree. Page 3 of the 2009 parameters and guidelines, Section V. "Reimbursable Costs," states, in part:

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

> Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon personal knowledge." Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.
>
> The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

This portion of Section V, consisting of three paragraphs, is entirely new and constitutes the most significant difference between the 1999 and the 2009 parameters and guidelines. This portion of Section V defines the following: 1) actual costs, 2) source document, 3) contemporaneous documentation, and 4) corroborating documentation/evidence. While the adjective "contemporaneous" is not specifically mentioned, it is by default defined within the parameters and guidelines' definition of a source document: "a source document is a document created at or near the same time the actual cost was incurred for the event or activity in question." While the remainder of the 2009 parameters and guidelines remains wholly unchanged from the 1999 version, the addition of these three paragraphs is significant in that they provide additional specific criteria for claimants to meet when filing mandated cost claims for reimbursement, and for the SCO to consider when auditing the claims.

On page 3 of its response, the county goes on to state, in part:

> … the SCO's most recent interpretation of the 2009 Parameters and Guidelines is to entirely change – not clarify – documentation requirements. This is seen in the results. The County's audit from 2009 resulted in 94.3% of claims being allowed while the Draft Report allows only 2.1%. Interestingly, two years of the audit period for the 2009 audit were subject to the 2009 Parameters and Guidelines and yet 92.9% of the claims for those two years were allowed.

The regulatory parameters and guidelines for the CAR Program establish the state mandate and define the reimbursement criteria. The SCO does not change documentation requirements. The SCO strictly adheres to the criteria outlined in the parameters and guidelines. The previous audit of the county's CAR Program claims was published October 28, 2009; the audit period was July 1, 2003, through June 30, 2007. The 2009 parameters and guidelines were amended October 30, 2009. As stated on page 1 of the amended parameters and guidelines, "this amendment is effective beginning with claims filed for the July 1, 2005 through June 30, 2006 period of reimbursement." The county is correct that two fiscal years of the four-year audit period fell under the 2009 parameters and guidelines due to the retroactive application. However, the SCO conducted and closed the audit before the October 30, 2009, amendment date. The final audit report was published October 28, 2009,

two days before the amendment. Therefore, it would have been impossible to retroactively apply the 2009 parameters and guidelines to FY 2005-06 and FY 2006-07, as the audit had already concluded. The audit was conducted entirely under the criteria of the 1999 parameters and guidelines for this reason.

On page 3 of its response under Section II (Changes in Source Documentation requirements were not communicated to the counties), the county states, in part:

> The SCO cites the 2009 Parameters and Guidelines as authority for its changed interpretation. However, the change was not communicated to the counties and resulted in – and continues to result in – unfair and unjust disallowances of valid and reimbursable costs throughout the state…

It is the claimant's responsibility to keep abreast of changes to mandated programs for which it is claiming reimbursement. The county bears the burden of providing supporting documentation that is in accordance with the program's parameters and guidelines.

Subsequently, on page 3 the county states, in part:

> The Draft Report, by comparison, ignores similar records that prove significant work performed on mandated activities. Thus, documentation like that accepted by the 2009 audit that resulted in a 94.3% allowance now results in a disallowance of 97.9%.

The SCO considered and analyzed all documentation provided by the county as support for its claimed costs. As stated previously, the 2009 audit was conducted entirely under the criteria of the 1999 parameters and guidelines, while the current audit was conducted under the criteria of the 2009 parameters and guidelines.

On page 4 the county states, in part:

> Timesheets were submitted and case files and other records were available as proof of reimbursable work. The source documents and other records submitted and rejected for the Draft Audit were similar in nature to the source documents and other records submitted and accepted for the 2009 audit, and they prove without any dispute that significant reimbursable work was performed.

The SCO did not reject the documentation submitted. Again, the SCO considered all documentation. The issue is that the county did not adhere to the parameters and guidelines. The parameters and guidelines clearly state how claimed costs must be supported. The county's records did not meet the level of specificity as required by the parameters and guidelines. Due to the lack of specificity of the county's records, we were unable to distinguish between reimbursable and non-reimbursable activities. Furthermore, many of the timesheets were not completed contemporaneously.

On page 4 of its response under Section III (Good Cause matters should be reimbursable), the county states, in part:

> One reason cited for disallowance of Salaries and Benefits is that Good Cause matters are not reimbursable. The County disagrees. … A taking parent who does so with good cause would have a defense against the enforcement of a court order and against any civil or criminal action. Good Cause matters are inextricably intertwined with mandated functions and inherent in any initial review of facts. The SCO's conclusion that Good Cause matters are not reimbursable is incorrect.

We disagree. Activities for PC section 278.7 (commonly referred to as "good cause" cases) are not identified in the parameters and guidelines. During fieldwork, we determined that employees claimed time on activities related to cases under PC section 278.7. Activities performed under this penal code are not considered reimbursable mandated activities. Furthermore, the county's time records did not comply with the requirements of the parameters and guidelines to support the actual number of hours devoted to each reimbursable function or identify employees' time spent on cases related to PC section 278.7.

On page 4 of its response under Section IV (Future Compliance with Parameters and Guidelines), the county states, in part:

> The County has adopted new procedures to ensure compliance with our new understanding of the 2009 Parameters and Guidelines. … These changes were put into effect in 2024, following the SCO's un-noticed shift in interpretation.

The SCO did not shift its interpretation of the parameters and guidelines. The guidelines are adopted by the Commission on State Mandates, and the SCO performs its audits according to the criteria contained therein. The county did not comply with the documentation requirements of the parameters and guidelines.

On page 5 of its response under Section V (Conclusion), the county states, in part:

> The 2009 Parameters and Guidelines did not enact any meaningful change to the source documentation requirement…

We disagree. As stated previously, the 2009 parameters and guidelines added three entirely new paragraphs under Section V "Reimbursable Costs." In short, this section defines actual costs, source documents, and corroborating documents. In doing so, it also defines contemporaneous documentation and how source documents must be contemporaneous.

Also, on page 5 the county states, in part:

> The Child Custody – Child Abduction and Recovery Program has a laudable purpose. It mandates the District Attorneys' participation with the promise of reimbursement…

We do not dispute the laudable purpose of the CAR Program, nor the work of the DA's Office. The parameters and guidelines allow for only specific

reimbursable activities. Moreover, the costs claimed for reimbursement must be properly supported by the county as outlined in the parameters and guidelines.

FINDING 2— Overstated and misclassified materials and supplies costs

The county claimed a total of $110,530 in materials and supplies costs for the audit period. We found that $19,865 is allowable and $90,665 is unallowable. The costs are unallowable because the county misclassified costs; claimed costs not supported with source documents that show the validity of such costs and their relationship to the reimbursable activities; claimed costs outside of the audit period; claimed costs unrelated to the program; and claimed the same costs more than once.

The following table shows the claimed materials and supplies costs, the allowable costs, and the audit adjustment by fiscal year:

Fiscal Year	Amount Claimed	Total Allowable	Audit Adjustment
2018-19	$ 8,535	$ 4,026	$ (4,509)
2019-20	14,951	5,207	(9,744)
2020-21	51,754	7,034	(44,720)
2021-22	35,290	3,598	(31,692)
Total	$ 110,530	$ 19,865	$ (90,665)

The county claimed direct materials and supplies costs in the following 17 categories:

Direct Costs	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total	
Clothing & Personal Supplies	$ -	$ -	$ 20	$ -	$ 20	
Payroll Processing Cost	-	-	-	898	898	
Food	-	5	15	18	38	
Memberships	623	772	713	738	2,846	
Non-Inventoriable Equipment	988	205	1,857	-	3,050	Test
Publications	396	464	59	80	1,000	
Special Department Expense	391	147	468	399	1,404	
General Office Expense	939	1,023	411	51	2,423	
Emergency Supplies	-	82	-	-	82	
Presort and Packaging	387	282	155	84	909	
Surplus Handling Charges	-	-	27	-	27	
Subscriptions	-	1,281	-	-	1,281	
Courier and Printing	74	-	22	-	96	
Other Professional Services	4,738	10,688	14,650	5,387	35,463	Test
Medical Expense	-	-	76	-	76	
Vehicle Charges	-	-	32,750	27,635	60,385	Test
Maintenance Charges	-	-	533	-	533	
	$ 8,535	$ 14,951	$ 51,754	$ 35,290	$ 110,530	

1. Discrepancies due to rounding

We judgmentally selected a total of three categories for review, as the county claimed a material amount in these categories during the audit period. The selected categories are the following:

- Non-Inventoriable Equipment
- Other Professional Services
- Vehicle Charges

Non-Inventoriable Equipment

The county claimed a total of $3,050 in non-inventoriable equipment for the audit period. We found that the entire amount is allowable. The county claimed the costs of items such as a storage cabinet, a dry erase board, a table, and miscellaneous equipment for the DA's Office Child Abduction Unit under the category of Non-inventoriable Equipment. For each item, the county provided source documentation that showed that the item was specifically for the Child Abduction Unit and therefore directly related to the mandated program.

Other Professional Services

The county claimed a total of $35,463 in other professional services for the audit period. We found that $7,408 is allowable and $28,055 is unallowable.

The following table shows the claimed costs, the allowable costs, and the audit adjustment by fiscal year:

Fiscal Year	Amount Claimed	Total Allowable	Audit Adjustment
2018-19	$ 4,738	$ 229	$ (4,509)
2019-20	10,688	944	(9,744)
2020-21	14,650	4,906	(9,744)
2021-22	5,387	1,330	(4,057)
Total	$35,463	$ 7,408	$ (28,055)

1. Discrepancies due to rounding

The county claimed costs such as charges for expert witnesses, transcript fees, process server fees, filing fees, software usage charges for online case research, etc. under the category of Other Professional Services. The allowable costs for Other Professional Services are items directly related to the CAR Program and/or directly tied to a case number. Most of the unallowable costs are for Lexis Nexis software usage. There was also one instance in which the county claimed a cost outside of the audit period; one instance in which the county erroneously charged an unrelated cost to the program; and one instance in which the county claimed a cost twice.

The county's representatives explained that Lexis Nexis software is a legal research tool used by investigators and others in the DA's Office. For the audit period, the county claimed the amount Lexis Nexis billed for

monthly usage of the software by two employees: the Deputy DA and one investigator. A sample Lexis Nexis detailed billing shows that the software tracks a user's connected time. Based on the connected time, Lexis Nexis calculates a gross amount to apply to the user. The gross amount is then adjusted according to the predetermined contract amount, resulting in a net amount that is ultimately billed to the user. We asked the county if any greater level of detail is available regarding the usage (i.e., tracing connected time to specific cases). The county's representatives stated that no greater detail on usage is available.

The two employees' timesheets included time spent on "non-reimbursable child abduction activities" and "non-child abduction activities," which are not mandate-related. Moreover, the timesheets do not show the specific reimbursable activities performed and the time associated with those activities. Based on the documentation provided, we were unable to determine how much of the claimed software usage expenses was related to the reimbursable activities. The county did not support the claimed software expenses with source documents that show the validity of such costs and their relationship to the reimbursable activities.

Vehicle Charges

The county claimed a total of $60,385 in vehicle charges for the audit period. We found that the entire amount is unallowable. The costs are unallowable because they were misclassified.

The following table shows the claimed costs, the allowable costs, and the audit adjustment by fiscal year:

Fiscal Year	Amount Claimed	Total Allowable	Audit Adjustment
2020-21	$ 32,750	$ -	$ (32,750)
2021-22	27,635	-	(27,635)
Total	$ 60,385	$ -	$ (60,385)

The county claimed vehicle charges under materials and supplies for FY 2020-21 and FY 2021-22, and under travel and training and labeled "motorpool" for FY 2018-19 and FY 2019-20. The county's representatives explained that vehicle charges and motorpool charges are the same cost, and that the costs should have been claimed under travel and training for all four fiscal years. Therefore, we reclassified the FY 2020-21 and FY 2021-22 vehicle charges and analyzed them under travel and training as motorpool costs (see Finding 3).

Criteria

Section V., "Reimbursable Costs," of the parameters and guidelines begins:

> To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be

> traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts. . . .

Recommendation

We recommend that the county:

- Follow the SCO's *Mandated Cost Manual* and the parameters and guidelines when preparing its reimbursement claims; and
- Ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

FINDING 3— Overstated travel and training costs

The county claimed a total of $110,202 in travel and training costs for the audit period. We found that $60,467 is allowable and $49,735 is unallowable. The costs are unallowable because the county claimed costs not directly related or only partially related to the mandated program, and claimed unsupported and unallowable costs.

The following table shows the claimed travel and training costs, the allowable costs, and the audit adjustment by fiscal year:

Fiscal Year	Amount Claimed	Total Allowable	Audit Adjustment
2018-19	$ 39,350	$ 15,510	(23,840)
2019-20	53,889	28,691	(25,198)
2020-21	13,376	12,679	(697)
2021-22	3,586	3,586	-
Total	$ 110,202	$ 60,467	$ (49,735)

1. Discrepancies due to rounding

The county claimed travel and training costs in the following three categories: case-related travel expenses, training costs, and motorpool costs. The following table shows the claimed travel and training costs, the allowable costs, and the audit adjustment by category:

	FY 2018-19			FY 2019-20			FY 2020-21			FY 2021-22		
Category	Total Claimed	Total Allowable	Total Adjustment	Total Claimed	Total Allowable	Total Adjustment	Total Claimed	Total Allowable	Total Adjustment	Total Claimed	Total Allowable	Total Adjustment
Case-related Travel	$ 13,388	$ 13,388	$ -	$ 25,480	$ 25,480	$ -	$ 12,679	$ 12,679	$ -	$ 3,394	$ 3,394	-
Training	6,149	2,122	(4,027)	5,760	3,212	(2,548)	697	-	(697)	192	192	-
Motorpool Costs	19,813	-	(19,813)	22,650	-	(22,650)	-	-	-	-	-	-
	$ 39,350	$ 15,510	$ (23,840)	$ 53,889	$ 28,691	$ (25,198)	$ 13,376	$ 12,679	$ (697)	$ 3,586	$ 3,586	-

1. Discrepancies due to rounding

Case-related Travel

The county claimed a total of $54,941 in case-related travel costs for the audit period. These costs include items such as airfare, car rental, hotels, meals, and parking.

The following table shows the travel costs claimed, the allowable costs, and the audit adjustment by fiscal year:

Fiscal Year	Amount Claimed	Total Allowable	Audit Adjustment
2018-19	$ 13,388	$ 13,388	$ -
2019-20	25,480	25,480	-
2020-21	12,679	12,679	-
2021-22	3,394	3,394	-
Total	$ 54,941	$ 54,941	$ -

We judgmentally selected FY 2019-20 to test the claimed case-related travel costs. Using the summaries provided by the county, we scheduled and summarized the costs claimed for FY 2019-20. We then traced the claimed amounts to supporting documentation provided by the county and tied the costs to the associated case numbers. As a result of this testing, we found that the claimed costs for this fiscal year were fully supported, and the documentation showed how the costs are directly related to the mandated program. We therefore determined that expanded testing was not necessary. The county claimed a total of $54,941 in case-related travel costs for the audit period. Based on the documentation provided, we determined that the entire amount is allowable.

Training

The county claimed a total of $12,799 in training costs for the audit period. These costs include the costs of items such as training fees, airfare, car rentals, hotels, meals, and parking.

The following table shows the claimed training costs, the allowable costs, and the audit adjustment by fiscal year:

Fiscal Year	Amount Claimed	Total Allowable	Audit Adjustment
2018-19	$ 6,149	$ 2,122	$ (4,027)
2019-20	5,760	3,212	(2,548)
2020-21	697	-	(697)
2021-22	192	192	-
Total	$ 12,799	$ 5,526	$ (7,272)

1. Discrepancies due to rounding

We judgmentally selected FY 2019-20 to test the claimed training costs. Using the summaries provided by the county, we scheduled and summarized the claimed costs for FY 2019-20. We then traced the claimed amounts to supporting documentation provided by the county. Supporting documentation included items such as receipts, paid invoices, agendas, and training materials. We noted some co-mingled expenses that were not related to training, but were instead related to case travel. However, as these expenses qualify as travel and training expenses, we therefore accepted them under that category. In some instances, the county claimed costs for training that was not directly related to the CAR Program. The county also claimed unallowable non-training costs such as mileage to travel to various courts for criminal cases. Per the CAR Program's parameters and guidelines, costs associated with criminal prosecution, commencing with the defendant's first appearance in a California court, are not reimbursable. Based on these testing results, we expanded the testing to the remaining three fiscal years of the audit period.

As a result of our testing, we found instances in which the county claimed training costs for FY 2018-19 and FY 2020-21 that was not directly related or was only partially related to the CAR Program; claimed unsupported costs; and claimed unallowable non-training costs such as mileage to travel to various courts for criminal cases. For FY 2021-22, we found that the claimed training costs were supported and directly related to the mandated program.

The county claimed a total of $12,799 in training costs for the audit period. Based on the documentation provided, we found that a total of $7,272 in training costs is unallowable.

Motorpool

The county claimed a total of $42,463 in motorpool costs for the audit period. The county misclassified motorpool costs as materials and supplies costs for FY 2020-21 and FY 2021-22 (see Finding 2). We reclassified and analyzed the FY 2020-21 and FY 2021-22 motorpool costs under the appropriate category of travel and training.

The following table shows the claimed motorpool costs, the allowable costs, and the audit adjustment by fiscal year:

Fiscal Year	Amount Claimed	Total Allowable	Audit Adjustment
2018-19	$ 19,813	$ -	$ (19,813)
2019-20	22,650	-	(22,650)
2020-21	-	-	-
2021-22	-	-	-
Total	$ 42,463	$ -	$ (42,463)

We judgmentally selected FY 2019-20 to test claimed motorpool costs. Using the summaries provided by the county, we scheduled and summarized the costs claimed for FY 2019-20. We then traced the claimed

amounts to supporting documentation provided by the county. Supporting documentation consisted of billing reports from the Fleet Management department. Through discussions with county staff, we learned that Fleet Management bills the DA's Office Child Abduction Unit for the use of county vehicles. The monthly charges are categorized as follows for each vehicle: 1) "Cost per Meter"; 2) "Base"; and 3) "Replacement." The county's representatives explained that "Cost per Meter" is a variable cost and is based on the miles driven by a specific vehicle. "Base" is a fixed cost and is similar to a monthly rental charge. "Replacement" is also a fixed monthly charge that, depending on the life of the vehicle, is meant to eventually provide sufficient funds to replace the vehicle. The county's representatives also explained that only Investigators use the county-issued vehicles; attorneys and other classifications use their own personal vehicles and are reimbursed for their mileage costs.

As "Cost per Meter" is a variable cost, we requested documentation supporting the monthly "Cost per Meter" billed to each vehicle. The county provided the FY 2019-20 Board-approved motorpool rates, which show the authorized charge per mile, depending on the class of vehicle. The county also provided an "Asset Utilization" report from July 2019. The Asset Utilization report details the odometer readings of all county vehicles at the beginning of the billing period, at the end of the billing period, and the "usage," or total miles driven. The "Cost per Meter" for each vehicle is calculated by multiplying the Board-approved rate for the appropriate vehicle classification by the monthly usage.

We asked if any greater level of detail could be provided to show how the usage (miles driven) of the vehicles is directly related to the CAR Program. The county's representatives responded that no greater detail is available. DA's Office staff inquired with an Investigator, and the Investigator stated that the investigators do not keep separate daily mileage logs. During a walkthrough meeting with DA's Office staff and ATC staff, investigators further explained that they are each assigned a specific vehicle to take home and drive to work every day. The Investigators also drive the vehicles to lunch, and take the vehicles for service every 3,000 miles.

Investigators explained they are not required to check the vehicles in and out, and that neither daily vehicle usage, nor how the usage relates to child abduction cases, are tracked. The DA's Office representatives confirmed that the odometer readings are entered before each fuel purchase, and the transaction is recorded. Similar records are generated when a vehicle is brought in for service or when a work order is generated. Because the county does not keep a vehicle use log, we were unable to determine how much of the motorpool costs were related to the reimbursable activities. The county was not able to provide source documents showing that "Cost per Meter," "Base," and "Replacement" charges were direct costs of the mandate.

Based on these testing results, we expanded the testing to the claimed motorpool costs for FY 2018-19 and the reclassified motorpool costs for FY 2020-21 and FY 2021-22. We confirmed with county staff that Fleet Management's method of billing the DA's Office Child Abduction Unit for

the use of county vehicles was the same for these years as for FY 2019-20. As with FY 2019-20, because the county does not keep a vehicle use log, we were unable to determine how much of the motorpool costs were related to the reimbursable activities. The county was not able to provide source documents showing that "Cost per Meter," "Base," and "Replacement" charges are direct costs of the mandate.

Based on the documentation provided, we were unable to determine how much of the motorpool costs were related to the reimbursable activities. The county did not support the motorpool costs with source documents that show the validity of such costs and their relationship to the reimbursable activities. Therefore, we determined that a total of $42,463 in motorpool costs is unallowable.

Criteria

Section VI., "Non-Reimbursable Costs," of the parameters and guidelines states:

> A. Costs associated with criminal prosecution, commencing with the defendant's first appearance in a California court, for offenses defined in Sections 278 or 278.5 of the Penal Code, wherein the missing, abducted, or concealed child(ren) has been returned to the lawful person or agency.

Section V., "Reimbursable Costs," of the parameters and guidelines begins:

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

Recommendation

We recommend that the county:

- Follow the SCO's *Mandated Cost Manual* and the parameters and guidelines when preparing its reimbursement claims; and
- Ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

Attachment—
County's Response to Draft Audit Report

County of San Bernardino

Office of the District Attorney

JASON ANDERSON, District Attorney

January 10, 2025

Lisa Kurokawa
Chief, Compliance Audits Bureau
State Controller's Office – Division of Audits
PO Box 942850
Sacramento, CA 94250
lkurokawa@sco.ca.gov

RE: San Bernardino County's Response to Draft Audit Report
Custody of Minors – Child Abduction and Recovery Program
Audit Period – July 1, 2018, through June 30, 2022

Dear Chief Kurokawa:

I write on behalf of San Bernardino County (County) in response to the State Controller's (SCO) draft audit report (Draft Report) of the County's Custody of Minors – Child Abduction and Recovery (CAR) Program. The program's last audit in 2009 allowed 94.3% of the claims. Despite similar documentation being presented in the current audit, the Draft Report disallows 97.9% of the County's claims. Of the total claimed costs of $6,160,454, $130,660 was allowed and $6,029,794 was disallowed.

This near-total disallowance is based principally on the grounds that the County's "source documents" fail to comply with the 2009 Parameters and Guidelines. The Draft Report states "the county did not provide contemporaneous source documentation to support the mandated functions performed or the actual number of hours devoted to each function . . .." Notably missing is any suggestion that reimbursable work was not actually performed. Indeed, documentation does exist proving that significant reimbursable work was actually performed which the SCO determined to be unacceptable as proof.

The County disagrees with the Draft Report and urges the SCO to reconsider its findings for these reasons: the Draft Report improperly interprets the 2009 Parameters and Guidelines, the County did not receive fair notice of any significant change in source documentation requirements, and the Draft Report ignores evidence that significant reimbursable work was actually performed. The findings of the Draft Report are arbitrary, capricious, and untethered to the facts and evidence. We urge the SCO to reconsider its findings.[1]

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[1] The County's response primarily focuses on Finding 1 related to Salaries and Benefits and related Indirect Costs, which represents 95.6% of the County's total claims. The points made in response to Finding 1 are applicable to some portions of Findings 2 and 3.

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I. Adoption of Parameters and Guidelines in 2009 did not materially change documentation requirements.

The 1999 Parameters and Guidelines, section VII(A)(1), requires claims for Salaries and Benefits be supported as follows:

> Identify the employee(s) . . . and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. . . .

Section VIII further provides in part:

> For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets that show evidence of and the validity of such costs.

Applying these guidelines, the SCO's 2009 audit of our program resulted in 94.3% of claims be allowed.

The 2009 Parameters and Guidelines, section V, states in part:

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

Section VII(A)(1) requires claims for Salaries and Benefits be supported as follows:

> Identify the employee(s), . . . describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. . . .

There is little meaningful difference between the 1999 and 2009 versions of the Parameters and Guidelines insofar as they require source documents to demonstrate the validity of costs and relationship to reimbursable activities. While the 2009 version clarifies that source documents must be created "at or near the same time" of an event, that is a technical timing matter unrelated to the more meaningful question of whether the costs are valid. Thus, the 2009 Parameters and Guidelines did not make a meaningful change. Indeed, the 2009 Parameters and Guidelines has been described as recently as 2023 as merely an effort to "**clarify** source documentation requirements" (emphasis added), leading to the conclusion

that significant change was not intended. (See, Office of the State Controller, State-Mandated Costs Claiming Instructions No. 2012-323, Custody of Minors – Child Abduction and Recovery – Program No. 13, Revised October 1, 2023.)

And yet, the SCO's most recent interpretation of the 2009 Parameters and Guidelines is to entirely change – not clarify – documentation requirements. This is seen in the results. The County's audit from 2009 resulted in 94.3% of claims being allowed while the Draft Report allows only 2.1%. Interestingly, two years[2] of the audit period for the 2009 audit were subject to the 2009 Parameters and Guidelines and yet 92.9% of the claims for those two years were allowed.

The SCO's interpretation of the 2009 Parameters and Guidelines results in significant unfairness to the counties who have diligently performed mandated work by reuniting children with their lawful custodians. The SCO's incorrect interpretation of the 2009 Parameters and Guidelines has resulted in the shocking disallowance of nearly 100% of claims from nearly every audited county. Its actions are both unsound and arbitrary.

II. Changes in Source Documentation requirements were not communicated to the counties.

The SCO cites the 2009 Parameters and Guidelines as authority for its changed interpretation. However, the change was not communicated to the counties and resulted in – and continues to result in – unfair and unjust disallowances of valid and reimbursable costs throughout the state, as evidenced in the examples below.

The last audit report of the County's CAR program covering July 1, 2003, through June 30, 2007, allowed 94.3% of the claims under the 1999 Parameters and Guidelines.[3] For that period, the SCO accepted the County's time records and other documentation as proof of the substantial reimbursable work performed. The Draft Report, by comparison, ignores similar records that prove significant work performed on mandated activities. Thus, documentation like that accepted by the 2009 audit that resulted in a 94.3% allowance now results in a disallowance of 97.9%.

It appears other audited counties were equally unaware of any change. Nearly every county whose program is known to have been audited after the adoption of the 2009 Parameters and Guidelines has had more than 97% of its claims disallowed – this includes Ventura (2022), San Joaquin (2023), Riverside (2023), San Diego (2023), Shasta (2023), Los Angeles (2024), San Luis Obispo (2024), Tehama (2024), Yolo (2024) and Orange (2024). Only Sacramento County in 2022 fared better with 24.7% of its claims being disallowed. It is our understanding

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[2] July 1, 2005, through June 30, 2006, and July 1, 2006, through June 30, 2007.

[3] As noted above, claims for two-years of the audit period from July 1, 2005, through June 30, 2006, and July 1, 2006, through June 30, 2007, were subject to the 2009 Parameters and Guidelines and yet 92.9% of the claims for those two years were allowed.

that the claims for these counties have been disallowed because the SCO declined to accept documentation that was once accepted, all without notice of a change in required documentation.

Further, the absence of any audits applying the 2009 Parameters and Guidelines since its adoption deprived the County, and other counties, with fair warning of the SCO's new interpretation of source documentation. After the adoption of the 2009 Parameters and Guidelines, the SCO engaged in no known audits of CAR programs until 2022. During that lengthy period, counties continued with their existing – and once accepted – documentation practices unaware of any change that could invalidate nearly the entirety of their claims.

What is absent in the Draft Report is any suggestion that reimbursable work was not actually performed. During the entire four-year audit period, the County's CAR program assigned an attorney, investigators and other staff who were fully dedicated to performing duties under the program. Timesheets were submitted and case files and other records were available as proof of reimbursable work. The source documents and other records submitted and rejected for the Draft Audit were similar in nature to the source documents and other records submitted and accepted for the 2009 audit, and they prove without any dispute that significant reimbursable work was performed. Nonetheless, the claims were disallowed based on a disputed interpretation of source documentation. The near total disallowance of costs to this County – and nearly every audited county – is contrary to the supporting documentation, completely unexpected and incomprehensible.

Fair notice was lacking.

III. Good Cause matters should be reimbursable.

One reason cited for disallowance of Salaries and Benefits is that Good Cause matters are not reimbursable. The County disagrees. Mandated activities include compliance with court orders relating to child custody or visitation as well as the use of appropriate civil or criminal action to secure compliance. A District Attorney's decision to take any action depends entirely on the lawful authority of a parent to take or hold a child. A taking parent who does so with good cause would have a defense against the enforcement of a court order and against any civil or criminal action. Good Cause matters are inextricably intertwined with mandated functions and inherent in any initial review of facts. The SCO's conclusion that Good Cause matters are not reimbursable is incorrect.

IV. Future Compliance with Parameters and Guidelines.

The County has adopted new procedures to ensure compliance with our new understanding of the 2009 Parameters and Guidelines. Daily and weekly timesheets are now used to record each activity performed, the case or child to which it relates, time spent per activity, and classification of work that distinguishes between the various mandated functions. Additionally,

timesheets are required to be signed and approved weekly. These changes were put into effect in 2024, following the SCO's un-noticed shift in interpretation.

V. Conclusion

We urge the SCO to reconsider its findings. The 2009 Parameters and Guidelines did not enact any meaningful change to the source documentation requirement. And yet, the SCO's interpretation has caused widespread confusion and surprise resulting in near total disallowances of claims for nearly every audited county for mandated work that was actually performed. At a minimum, the SCO's interpretation of the 2009 Parameters and Guidelines was not communicated to the counties.

The Child Custody – Child Abduction and Recovery Program has a laudable purpose. It mandates the District Attorneys' participation with the promise of reimbursement. The County, and other counties, have diligently performed mandated work in good faith, assisted in reuniting children with their lawful custodians, and enforced court orders. The County has met its obligation and asks merely to be reimbursed as was promised.

Respectfully submitted,

Jason Anderson
District Attorney

By: _____
William Lee
Chief Deputy District Attorney
Specialized Divisions

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

www.sco.ca.gov

SAN DIEGO COUNTY

Audit Report

CUSTODY OF MINORS – CHILD ABDUCTION AND RECOVERY PROGRAM

Chapter 1399, Statutes of 1976;
Chapter 162, Statutes of 1992;
and Chapter 988, Statutes of 1996

July 1, 2017, through June 30, 2021

MALIA M. COHEN
California State Controller

July 2023

MALIA M. COHEN
California State Controller

July 14, 2023

CERTIFIED MAIL—RETURN RECEIPT REQUESTED

Tracy Drager, Auditor and Controller
San Diego County
5530 Overland Avenue, Suite 410
San Diego, CA 92123

Dear Ms. Drager:

The State Controller's Office audited the costs claimed by San Diego County for the legislatively mandated Custody of Minors – Child Abduction and Recovery Program for the period of July 1, 2017, through June 30, 2021.

The county claimed and was paid $3,433,637 for the costs of the mandated program. Our audit found that $43,026 is allowable and $3,390,611 is unallowable. The costs are unallowable primarily because the county did not provide contemporaneous supporting documentation and did not claim actual costs.

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

This final audit report contains an adjustment to costs claimed by the county. If you disagree with the audit findings, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (Commission). Pursuant to the Commission's regulations, outlined in Title 2, California Code of Regulations, section 1185.1, subdivision (c), an IRC challenging this adjustment must be filed with the Commission no later than three years following the date of this report, regardless of whether this report is subsequently supplemented, superseded, or otherwise amended. IRC information is available on the Commission's website at www.csm.ca.gov/forms/IRCForm.pdf.

If you have any questions, please contact Lisa Kurokawa, Chief, Compliance Audits Bureau, by telephone at (916) 327-3138.

Sincerely,

Original signed by

KIMBERLY TARVIN, CPA
Chief, Division of Audits

KT/ac

cc: Luis Mallett, Chief Administrative Officer
San Diego County District Attorney's Office
Julie Sexauer, Financial Policy and Planning Officer
San Diego County District Attorney's Office
Jacob Breillatt, Administrative Analyst
San Diego County District Attorney's Office
Chris Hill, Principal Program Budget Analyst
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Ted Doan, Finance Budget Analyst
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Daryl Mar, Manager
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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by San Diego County for the legislatively mandated Custody of Minors – Child Abduction and Recovery (CAR) Program for the period of July 1, 2017, through June 30, 2021.

The county claimed and was paid $3,433,637 for costs of the mandated program. Our audit found that $43,026 is allowable and $3,390,611 is unallowable. The costs are unallowable primarily because the county did not provide contemporaneous supporting documentation and did not claim actual costs.

Background

Chapter 1399, Statutes of 1976, established the CAR Program, based on the following laws:

- Civil Code section 4600.1 (repealed and added as Family Code sections 3060 through 3064 by Chapter 162, Statutes of 1992);
- Penal Code (PC) sections 278 and 278.5 (repealed and added as PC sections 277, 278, and 278.5 by Chapter 988, Statutes of 1996); and
- Welfare and Institutions Code section 11478.5 (repealed and added as Family Code Section 17506 by Chapter 478, Statutes of 1999; last amended by Chapter 759, Statutes of 2002).

These laws require the District Attorney's (DA's) Office to assist persons having legal custody of a child in:

- Locating their children when they are unlawfully taken away;
- Gaining enforcement of custody decrees, visitation decrees, and orders to appear;
- Defraying expenses related to the return of an illegally detained, abducted, or concealed child;
- Civil court action proceedings; and
- Guaranteeing the appearance of offenders and minors in court actions.

On September 19, 1979, the State Board of Control (now the Commission on State Mandates) determined that this legislation imposed a state mandate reimbursable under Government Code (GC) Section 17561.

The parameters and guidelines establish the state mandate and define reimbursement criteria. The Commission on State Mandates adopted the parameters and guidelines on January 21, 1981; they were last amended on October 30, 2009. In compliance with GC section 17558, the SCO issues the *Mandated Cost Manual for Local Agencies (Mandated Cost Manual)* for mandated programs to assist local agencies in claiming reimbursable costs.

Audit Authority

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

Objective, Scope, and Methodology

The objective of our audit was to determine whether claimed costs represent increased costs resulting from the legislatively mandated CAR Program. Specifically, we conducted this audit to determine whether claimed costs were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive. Unreasonable and/or excessive costs include ineligible costs that are not identified in the program's parameters and guidelines as reimbursable costs.

The audit period was July 1, 2017, through June 30, 2021.

To achieve our objective, we completed the following tasks:

- We reviewed the annual mandated cost claims filed by the county for the audit period and identified the significant cost components of each claim as salaries and benefits, materials and supplies, travel and training, and indirect costs. We determined whether there were any errors or unusual or unexpected variances from year to year. We reviewed the claimed activities to determine whether they adhered to the SCO's *Mandated Cost Manual* and the program's parameters and guidelines.
- We completed an internal control questionnaire by interviewing key county staff. We discussed the claim preparation process with county staff to determine what information was obtained, who obtained it, and how it was used.
- We reviewed time records, which the county called *time studies*, provided by the county for the audit period. We also reviewed payroll records for claimed employees. We noted various issues with the time studies that we reviewed. The records provided as support for the claimed costs did not meet the requirements of the program's parameters and guidelines (see Finding 1).
- We reviewed claimed materials and supplies costs, and found that the county claimed costs that were not supported by source documentation. We were unable to verify that costs claimed under materials and supplies were for mandated activities. We also found that the county claimed allocated costs as direct costs. Per the program's parameters and guidelines, only actual costs are allowable (see Finding 2).
- We reviewed the county's Single Audit and revenue reports to identify potential sources of offsetting revenues and reimbursements from federal or pass-through programs applicable to this mandated program. The county did not claim offsetting revenues for the audit period, and we found no instances of unreported offsetting revenue. We noted no exceptions.

We did not audit the county's financial statements.

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

Conclusion

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

For the audit period, San Diego County claimed and was paid $3,433,637 for costs of the legislatively mandated CAR Program. Our audit found that $43,026 is allowable and $3,390,611 is unallowable.

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

Follow-up on Prior Audit Findings

The county has satisfactorily resolved the findings noted in our prior audit report for the period of July 1, 1999, through June 30, 2002, issued on January 10, 2005. The prior audit report was conducted under the program's previous parameters and guidelines, adopted on August 26, 1999.

Views of Responsible Officials

We issued a draft audit report on April 17, 2023. The county's representative responded by letter dated May 3, 2023. The county disagreed with the audit results, except for Finding 2. This final audit report includes the county's response.

Restricted Use

This audit report is solely for the information and use of San Diego 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 and is available on the SCO website at www.sco.ca.gov.

Original signed by

KIMBERLY TARVIN, CPA
Chief, Division of Audits

July 14, 2023

Schedule—
Summary of Program Costs
July 1, 2017, through June 30, 2021

Cost Elements	Amount Claimed	Allowable per Audit	Audit Adjustment	Reference [1]
July 1, 2017, through June 30, 2018				
Direct costs:				
Salaries and benefits [2]	$ 762,864	$ -	$ (762,864)	Finding 1
Materials and supplies	33,386	972	(32,414)	Finding 2
Travel and training	11,843	11,843	-	
Total direct costs	808,093	12,815	(795,278)	
Indirect costs	44,559	-	(44,559)	Finding 1
Total direct and indirect costs	852,652	12,815	(839,837)	
Less: offsetting revenue	-	-	-	
Total program costs	$ 852,652	12,815	$ (839,837)	
Less amount paid by the State [3]		(852,652)		
Amount paid in excess of allowable costs claimed		$ (839,837)		
July 1, 2018, through June 30, 2019				
Direct costs:				
Salaries and benefits	$ 924,121	$ -	$ (924,121)	Finding 1
Materials and supplies	47,607	1,481	(46,126)	Finding 2
Travel and training	9,904	9,904	-	
Total direct costs	981,632	11,385	(970,247)	
Indirect costs	55,694	-	(55,694)	Finding 1
Total direct and indirect costs	1,037,326	11,385	(1,025,941)	
Less: offsetting revenue	-	-	-	
Total program costs	$ 1,037,326	11,385	$ (1,025,941)	
Less amount paid by the State [3]		(1,037,326)		
Amount paid in excess of allowable costs claimed		$ (1,025,941)		
July 1, 2019, through June 30, 2020				
Direct costs:				
Salaries and benefits	$ 651,605	-	$ (651,605)	Finding 1
Materials and supplies [2]	34,584	200	(34,384)	Finding 2
Travel and training	16,118	16,118	-	
Total direct costs	702,307	16,318	(685,989)	
Indirect costs	38,462	-	(38,462)	Finding 1
Total direct and indirect costs	740,769	16,318	(724,451)	
Less: offsetting revenue	-	-	-	
Total program costs	$ 740,769	16,318	$ (724,451)	
Less amount paid by the State [3]		(740,769)		
Amount paid in excess of allowable costs claimed		$ (724,451)		

Schedule (continued)

Cost Elements	Amount Claimed	Allowable per Audit	Audit Adjustment	Reference [1]
July 1, 2020, through June 30, 2021				
Direct costs:				
Salaries and benefits	$ 717,549	-	$ (717,549)	Finding 1
Materials and supplies	41,520	283	(41,237)	Finding 2
Travel and training	2,225	2,225	-	
Total direct costs	761,294	2,508	(758,786)	
Indirect costs	41,596	-	(41,596)	Finding 1
Total program costs	$ 802,890	2,508	$ (800,382)	
Total direct and indirect costs	802,890	2,508	(800,382)	
Less: offsetting revenue	-	-	-	
Total program costs	$ 802,890	2,508	$ (800,382)	
Less amount paid by the State [3]		(802,890)		
Amount paid in excess of allowable costs claimed		$ (800,382)		
Summary: July 1, 2017, through June 30, 2021				
Direct costs:				
Salaries and benefits	$ 3,056,139	-	$ (3,056,139)	
Materials and supplies	157,097	2,936	(154,161)	
Travel and training	40,090	40,090	-	
Total direct costs	3,253,326	43,026	(3,210,300)	
Indirect costs	180,311	-	(180,311)	
Total direct and indirect costs	3,433,637	43,026	(3,390,611)	
Less: offsetting revenue	-	-	-	
Total program costs	$ 3,433,637	43,026	$ (3,390,611)	
Less amount paid by the State [3]		(3,433,637)		
Amount paid in excess of allowable costs claimed		$ (3,390,611)		

[1] See the Findings and Recommendations section.

[2] Immaterial differences due to rounding.

[3] Payment amount current as of June 1, 2023.

Findings and Recommendations

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

The county claimed $3,056,139 in salaries and benefits for the audit period. We determined that the entire amount is unallowable. The related unallowable indirect costs total $180,311, for total unallowable costs of $3,236,450. The costs are unallowable because the county did not provide contemporaneous source documentation to support the mandated functions performed or the actual number of hours devoted to each function.

The following is a summary of the audit adjustment:

Cost Elements		2017-18	2018-19	2019-20	2020-21	Total
Unallowable salaries[1]	A	$ (445,587)	$ (556,941)	$ (384,620)	$ (415,959)	$ (1,803,107)
Unallowable benefits	B	(317,277)	(367,180)	(266,985)	(301,590)	(1,253,032)
Sub-total: Unallowable salaries and benefits	C	(762,864)	(924,121)	(651,605)	(717,549)	(3,056,139)
Claimed indirect cost rate	D	10.00%	10.00%	10.00%	10.00%	
Related indirect costs [**A x D**]	E	(44,559)	(55,694)	(38,462)	(41,596)	(180,311)
Audit adjustment [**C + E**]		$ (807,423)	$ (612,635)	$ (423,082)	$ (457,555)	$ (3,236,450)

[1] Immaterial differences due to rounding

The county provided bi-weekly time studies that record "Allocable Regular Hours" charged to the following activity titles:

- Compliance with Court Orders (CA/Other Duties)
- Court Costs for Out-of-State Jurisdiction Cases (Out-of-State/Hague)
- Securing Appearance of Offender
- Return of Children to Custodian

The bi-weekly time studies also record "Nonallocable Hours," which include time associated with vacation, sick leave, compensatory time, and hours spent on non-child abduction unit activities. No further description of activities was provided. Without a description of the mandated functions performed, we were unable to verify that the hours claimed under the description of "Allocable Regular Hours" or "Nonallocable Hours" were for reimbursable activities.

We noted that many time studies were signed months after the last day of the pay period. The county acknowledged that staff members often submit their time studies late, and stated "The San Diego District Attorney's Office is implementing a process where staff submit their time studies each pay period." We also noted that several employees' time studies claimed both "Compliance with Court Orders" and "Court Costs for Out-of-State Jurisdiction Cases"; however, none of the claims submitted to the SCO included "Court Costs for Out-of-State Jurisdiction Cases."

Based on the documentation provided, we were unable to determine the mandated functions performed, the actual number of hours devoted to each function, or the validity of the claimed costs. Without a description of the

mandated functions performed, we were unable to determine whether the county claimed unallowable costs associated with criminal prosecution, commencing with the defendant's first appearance in a California court; or claimed costs associated with activities that are non-mandate related.

Criteria

Section V., "Reimbursable Costs," of the parameters and guidelines begins:

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

Section VII.A.I., "Salary and Employees' Benefits," of the parameters and guidelines states, in part:

> Identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study. . . .

Recommendation

We recommend that the county:

- Follow the SCO's *Mandated Cost Manual* and the mandated program's parameters and guidelines when preparing its reimbursement claims; and
- Ensure that claimed costs are supported by source documentation.

County Response

> The County respectfully disagrees with this finding and disallowance of costs.
>
> The San Diego County District Attorney's Office (DAO) supported the salaries and benefits costs with reports from the County's timekeeping software – Kronos, time studies, and PeopleSoft Budget Unit Labor Cost reports (BULC). Kronos entries are made by DAO Custody of Minors – Child Abduction and Recovery Program (CARP) funded employees and approved by their supervisors each bi-weekly pay period, contemporaneous to the time worked. To corroborate the Kronos reports, DAO provided bi-weekly time studies to reflect the reimbursable/non-reimbursable activities and BULC reports to reflect employees, classifications, and other salary/benefit information. DAO staff members additionally provided case notes and redacted records.

> As the audit noted, the corroborating time studies were not always submitted on time. DAO plans to implement changes to further substantiate costs using available County systems and resources.

SCO Comment

The Kronos entries for employees' actual hours worked consist of hours charged to a code for "Child Abduction − General Fund" or "General Prosecution − General Fund". Hours charged to a code do not show the hours worked on reimbursable mandated activities. The Kronos and BULC reports are payroll documentation that do not show the actual number of hours the employees worked on mandated activities, as required by the parameters and guidelines.

The county states, "To corroborate the Kronos reports, DAO provided bi-weekly time studies to reflect the reimbursable/non-reimbursable activities. . . ." The activity titles used in the time studies are generally vague; they do not describe the mandated functions performed or specify the actual number of hours devoted to each function. Furthermore, the county acknowledges that "the corroborating time studies were also not always submitted on time."

Section VII.A.1., "Salaries and Employees' Benefits" of the parameters and guidelines states, in part:

> Identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits.

FINDING 2— Overstated materials and supplies costs

The county claimed a total of $157,097 in materials and supplies costs for the audit period. We determined that $2,936 is allowable and $154,161 is unallowable. These costs are unallowable because the county did not provide supporting documentation; and it claimed costs that were allocated to the CAR Program, rather than actual costs supported by source documentation as required by the program's parameters and guidelines.

The following table shows the materials and supplies costs claimed by the DA's Office, the allowable costs, and the audit adjustment:

Materials and Supplies		Total	Amount	Audit
Account	Description	Claimed	Allowable	Adjustment
Cell phone expenses				
52068	Cellular Phone Use	$ 10,351	-	$ (10,351)
Total cell phone expenses		10,351	-	(10,351)
Vehicle-related expenses				
52178	Auto Maintenance – Vehicle Charge	33,217	-	(33,217)
52182	Automotive Fuel	21,906	-	(21,906)
52616	Transportation & Travel (Parking)	14,939	-	(14,939)
52758	Vehicle Lease – ISF [Internal Service Fund]	11,116	-	(11,116)
Total vehicle-related expenses		81,178	-	(81,178)
Allocated expenses				
52670	Utility Charges – ISF	16,525	-	(16,525)
52708	Fac Management – ISF	46,107	-	(46,107)
Total allocated expenses		62,632	-	(62,632)
Other Expenses				
52156	Interpreters	215	215	-
52270	Memberships	115	115	-
52332	Postage	285	285	-
52550	Misc. Dept. Expense	2,321	2,321	-
Total other expenses		2,936	2,936	
Total materials and supplies costs		$ 157,097	$ 2,936	$ (154,161)

Cell phone expenses

The county claimed a total of $10,351 for "Cellular Phone Use" for the audit period. These costs include the monthly cell phone charges for the DA's Office investigators.

The following table shows cell phone expenses claimed by the DA's Office, the allowable costs, and the audit adjustment by fiscal year:

Cell phone expenses		Fiscal Year				Total	Total
Account	Description	2017-18	2018-19	2019-20	2020-21	Claimed	Allowable
52068	Cellular Phone Use	$ 3,641	$ 4,287	$ 984	$ 1,439	$ 10,351	$ -
Total cell phone expenses		$ 3,641	$ 4,287	$ 984	$ 1,439	$ 10,351	$ -

We reviewed cell phone bills for DA's Office investigators for the audit period. The investigators' timesheets included time charged to "General Prosecution" activities, which are not mandate-related. Based on the documentation provided, we were unable to determine how much of the claimed cell phone expenses were related to the reimbursable activities. The county did not support the claimed cell phone expenses with source documents that show the validity of such costs and their relationship to the reimbursable activities. Therefore, we determined that $10,351 in cell phone expenses is unallowable.

Vehicle-related expenses

The county claimed a total of $81,178 in vehicle-related expenses for the audit period. Costs included maintenance, fuel, parking, and lease expenses for vehicles assigned to DA's Office investigators.

The following table shows the vehicle-related expenses claimed by the DA's Office, the allowable costs, and the audit adjustment by fiscal year:

Vehicle-related expenses		Fiscal Year				Total	Total	Audit
Account	Description	2017-18	2018-19	2019-20	2020-21	Claimed	Allowable	Adjustment
52178	Auto Maintenance – Vehicle Charge	$ 6,655	$ 8,845	$ 11,505	$ 6,212	$ 33,217	-	$ (33,217)
52182	Automotive Fuel	4,304	7,216	6,647	3,739	21,906	-	(21,906)
52616	Transportation & Travel (Parking)	2,807	6,631	2,213	3,288	14,939	-	(14,939)
52758	Vehicle Lease – ISF	-	-	-	11,116	11,116	-	(11,116)
Total vehicle-related expenses		$ 13,766	$ 22,692	$ 20,365	$ 24,355	$ 81,178	-	$ (81,178)

We requested a vehicle use log to determine the reimbursable activities for the audit period; however, the county does not keep this type of record. We were informed that investigators are assigned vehicles, but daily vehicle usage is not tracked. Investigators can use vehicles for business-related purposes and for transportation from their personal homes to the DA's Office location. The county was not able to provide source documents showing that "Automotive Fuel" and "Transportation & Travel (Parking)" charges were direct costs of the mandate.

Based on the documentation provided, we were unable to determine how much of the claimed vehicle-related expenses was related to the reimbursable activities. The county did not support the claimed vehicle-related expenses with source documents that show the validity of such costs and their relationship to the reimbursable activities. Therefore, we determined that a total of $81,178 in vehicle-related expenses is unallowable.

Allocated expenses

The county claimed a total of $62,632 for costs allocated to the CAR Program. Costs included utility costs and facility management costs charged to the Internal Service Fund. The county developed a methodology to allocate a percentage of utility costs and facility management costs (i.e., fire safety, custodial, and building upkeep costs) as direct costs applicable to the mandated program. For each quarter, the county calculated the percentage of the CAR Program full-time equivalents to the total full-time equivalents at the DA's Office Hall of Justice location. To determine program-related utility and facility management costs, the county applied the percentage to the total costs incurred by the DA's Office Hall of Justice location.

The following table shows the allocated expenses claimed by the DA's Office, the allowable costs, and the audit adjustment by fiscal year:

Allocated expenses		Fiscal Year				Total	Total	Audit
Account	Description	2017-18	2018-19	2019-20	2020-21	Claimed	Allowable	Adjustment
52670	Utility Charges – ISF	$ 4,016	$ 5,798	$ 3,283	$ 3,428	$ 16,525	-	$ (16,525)
52708	Fac Management – ISF	10,991	13,349	9,754	12,013	46,107	-	(46,107)
Total allocated expenses		$ 15,007	$ 19,147	$ 13,037	$ 15,441	$ 62,632	-	$ (62,632)

Based on the documentation provided, we determined that a total of $62,632 in allocated expenses is unallowable. The costs are unallowable because the county did not claim actual costs that were supported by source documentation.

Criteria

Section V., "Reimbursable Costs," of the parameters and begins:

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

Recommendation

We recommend that the county:

- Follow the SCO's *Mandated Cost Manual* and the mandated program's parameters and guidelines when preparing its reimbursement claims; and
- Ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

County Response

> The County concurs with this finding and disallowance of costs.
>
> The mandated program's parameters and guidelines provide: "The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate" (Amendment to Parameters and Guidelines 05-PGA-26 (CSM 4237), page 3). The DAO interpreted this to apply the commonly accepted practice among cost sharing programs that the proportional share of usage is applied to the appropriate program. The DAO will implement changes to ensure that only expenditures which can be identified as a direct cost of the mandate and are supported by source documentation are claimed.

Attachment—
County's Response to Draft Audit Report

County of San Diego

TRACY DRAGER
AUDITOR AND CONTROLLER
(858) 694-2176
FAX: (858) 694-2296

AUDITOR AND CONTROLLER
5530 OVERLAND AVE, SUITE 410, SAN DIEGO, CA 92123-1261

May 3, 2023

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

Dear Ms. Kurokawa:

COUNTY OF SAN DIEGO RESPONSE TO DRAFT AUDIT REPORT FOR THE CHILD ABDUCTION RECOVERY PROGRAM: FISCAL YEARS 2017/18 THROUGH 2020/2021.

Thank you for giving the County the opportunity to review the draft audit report. As reported, the County claimed costs of $3,433,637 during the audit period. Of this amount, the audit found $43,026 allowable and $3,390,611 unallowable. The primary grounds stated in the audit for the costs being unallowable were that the County did not provide contemporaneous supporting documentation and did not claim actual costs. The County generally does not concur with the findings and disallowance of costs. A response to each of the findings is provided below:

Finding 1 – Unsupported Salaries, Benefits, and Related Indirect Costs

The County claimed unallowable salaries and benefits costs of $3,056,139 and related unallowable indirect costs of $180,311 totaling $3,236,450 for the audit period.

Response:

The County respectfully disagrees with this finding and disallowance of costs.

The San Diego County District Attorney's Office (DAO) supported the salaries and benefits costs with reports from the County's timekeeping software - Kronos, time studies, and PeopleSoft Budget Unit Labor Cost reports (BULC). Kronos entries are made by DAO Custody of Minors - Child Abduction and Recovery Program (CARP) funded employees and approved by their supervisors each bi-weekly pay period, contemporaneous to the time worked. To corroborate the Kronos reports, DAO provided bi-weekly time studies to reflect the reimbursable/non-reimbursable activities and BULC reports to reflect employees, classifications, and other salary/benefit information. DAO staff members additionally provided case notes and redacted records.

As the audit noted, the corroborating time studies were not always submitted on time. DAO plans to implement changes to further substantiate costs using available County systems and resources.

Finding 2 – Overstated Materials and Supplies Costs

The County claimed unallowable materials and supplies costs totaling $154,161 for the audit period.

Response:

The County concurs with this finding and disallowance of costs.

The mandated program's parameters and guidelines provide: "The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate" (Amendment to Parameters and Guidelines 05-PGA-26 (CSM 4237), page 3). The DAO interpreted this to apply the commonly accepted practice among cost sharing programs that the proportional share of usage is applied to the appropriate program. The DAO will implement changes to ensure that only expenditures which can be identified as a direct cost of the mandate and are supported by source documentation are claimed.

The DAO has a strong record of successfully reuniting children with their custodial parents and legal guardians from whom they were unlawfully taken. During this audit period, the DAO reunited 182 children with their custodial parents and guardians, demonstrating the reunification services were successfully performed as required by the CARP mandate. Though the audit report reflects no assertions of the inappropriate use of funds, the claimed expenditures for salary and benefits were disallowed in their entirety and only $2,936 in materials and supplies costs were allowed.

The recovery of children who have been illegally taken from their custodial parent or guardian is a highly sensitive and complex duty. These potentially volatile cases are carefully handled by our expert and highly professional Child Abduction Unit staff. To allow less than 2% of the claimed costs (or a total of $43,026) for a multimillion-dollar program is patently unreasonable. Accordingly, the County disagrees with the findings and disallowance of costs and reserves the right to file an "Incorrect Reduction Claim" with the Commission on State Mandates within three years of the SCO's notification of adjustment.

If you have any questions, please contact Karl Halbritter of the District Attorney's Office at (619) 515-8710.

Sincerely,

TRACY DRAGER
Auditor and Controller

PRGA:MHW:tw

Attachment

c: Luis Mallett, Chief District Attorney Administrative Officer, District Attorney's Office
Karl Halbritter, Legal Operations Administrator, District Attorney's Office
Julie Sexauer, Financial Policy and Planning Officer, District Attorney's Office
Jacob Breillatt, Administrative Analyst, District Attorney's Office
Rosemarie Degracia, Group Finance Director, Public Safety
Babette Baltazar, Manager, Auditor & Controller
Michele Wilroy, Principal Accountant, Auditor & Controller

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

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SAN JOAQUIN COUNTY

Audit Report

CUSTODY OF MINORS – CHILD ABDUCTION AND RECOVERY PROGRAM

Chapter 1399, Statutes of 1976;
Chapter 162, Statutes of 1992;
and Chapter 988, Statutes of 1996

July 1, 2017, through June 30, 2020

MALIA M. COHEN
California State Controller

May 2023

MALIA M. COHEN
California State Controller

May 2, 2023

CERTIFIED MAIL—RETURN RECEIPT REQUESTED

Jeffery Woltkamp, CPA, Auditor-Controller
San Joaquin County
44 North San Joaquin Street
Fifth Floor, Suite 550
Stockton, CA 95202

Dear Mr. Woltkamp:

The State Controller's Office audited the costs claimed by San Joaquin County for the legislatively mandated Custody of Minors – Child Abduction and Recovery Program for the period of July 1, 2017, through June 30, 2020.

The county claimed and was paid $2,061,920 for costs of the mandated program. Our audit found that $28,122 is allowable and $2,033,798 is unallowable. The costs are unallowable primarily because the county did not provide contemporaneous supporting documentation. In addition, the county claimed costs that are indirect and, therefore, cannot be claimed as direct costs of the program; claimed costs that were not directly related to the mandated program; claimed some costs more than once; and claimed costs that were not supported with documentation.

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

If you have any questions, please contact Lisa Kurokawa, Chief, Compliance Audits Bureau, by telephone at (916) 327-3138.

Sincerely,

Original signed by

KIMBERLY TARVIN, CPA
Chief, Division of Audits

KT/ac

cc: Tod Hill, Assistant Auditor-Controller
San Joaquin County
Belle Silva, Management Services Administrator
San Joaquin County District Attorney's Office
Chris Hill, Principal Program Budget Analyst
Local Government Unit
California Department of Finance
Ted Doan, Finance Budget Analyst
Local Government Unit
California Department of Finance
Darryl Mar, Manager
Local Reimbursement Section
State Controller's Office
Everett Luc, Supervisor
Local Reimbursement Section
State Controller's Office

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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by San Joaquin County for the legislatively mandated Custody of Minors – Child Abduction and Recovery (CAR) Program for the period of July 1, 2017, through June 30, 2020.

The county claimed and was paid $2,061,920 for costs of the mandated program. Our audit found that $28,122 is allowable and $2,033,798 is unallowable. The costs are unallowable primarily because the county did not provide contemporaneous supporting documentation. In addition, the county claimed costs that are indirect and, therefore, cannot be claimed as direct costs of the program; claimed costs that are not directly related to the mandated program; claimed some costs more than once; and claimed costs that were not supported with documentation.

Background

Chapter 1399, Statutes of 1976, established the CAR Program, based on the following laws:

- Civil Code section 4600.1 (repealed and added as Family Code sections 3060 through 3064 by Chapter 162, Statutes of 1992);
- Penal Code (PC) sections 278 and 278.5 (repealed and added as PC sections 277, 278, and 278.5 by Chapter 988, Statutes of 1996); and
- Welfare and Institutions Code section 11478.5 (repealed and added as Family Code section 17506 by Chapter 478, Statutes of 1999; last amended by Chapter 759, Statutes of 2002).

These laws require the District Attorney's (DA's) Office to assist persons having legal custody of a child in:

- Locating their children when they are unlawfully taken away;
- Gaining enforcement of custody decrees, visitation decrees, and orders to appear;
- Defraying expenses related to the return of an illegally detained, abducted, or concealed child;
- Civil court action proceedings; and
- Guaranteeing the appearance of offenders and minors in court actions.

On September 19, 1979, the State Board of Control (now the Commission on State Mandates) determined that this legislation imposed a state mandate reimbursable under Government Code (GC) section 17561.

The parameters and guidelines establish the state mandate and define reimbursement criteria. The Commission on State Mandates adopted the parameters and guidelines on January 21, 1981; they were last amended on October 30, 2009. In compliance with GC section 17558, the SCO issues the *Mandated Cost Manual for Local Agencies (Mandated Cost Manual)* for mandated programs to assist local agencies in claiming reimbursable costs.

Audit Authority

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

Objective, Scope, and Methodology

The objective of our audit was to determine whether costs claimed represent increased costs resulting from the legislatively mandated CAR Program. Specifically, we conducted this audit to determine whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

Unreasonable and/or excessive costs include ineligible costs that are not identified in the program's parameters and guidelines as reimbursable costs.

The audit period was July 1, 2017, through June 30, 2020.

To achieve our objective, we performed the following procedures:

- We reviewed the annual mandated cost claims filed by the county for the audit period and identified the significant cost components of each claim as salaries and benefits, materials and supplies, travel and training, contract services, and indirect costs. We determined whether there were any errors or unusual or unexpected variances from year to year. We reviewed the activities claimed to determine whether they adhered to the SCO's *Mandated Cost Manual* and the program's parameters and guidelines.
- We completed an internal control questionnaire by interviewing key county staff memebers. We discussed the claim preparation process with county staff to determine what information was obtained, who obtained it, and how it was used.
- We reviewed payroll records for claimed employees. We noted various issues with the time records reviewed; the records provided as support for the claimed costs did not meet the requirements of the program's parameters and guidelines (see Finding 1).
- We reviewed claimed materials and supplies costs, and found that the county claimed costs that were identified as indirect costs in the DA's Office Indirect Cost Rate Proposal (ICRP), and claimed costs not directly related to the mandated program. We found that $18,516 in materials and supplies costs was unallowable (see Finding 2).
- We reviewed claimed travel and training costs, and found that the county claimed costs that were identified as indirect costs in the DA's Office ICRP. In addition, we found that the county claimed costs that were not directly related to the mandated program; claimed some costs more than once; and claimed costs that were not supported with documentation. We found that $84,843 in travel and training costs was unallowable (see Finding 3).

- We reviewed claimed contract services costs and found that the county claimed costs that were identified as indirect costs in the DA's Office ICRP. We found that $5,707 in contract services costs was unallowable (see Finding 4).
- We reviewed the offsetting revenues identified on the county's reimbursement claims, and found that the county accurately accounted for the revenues it received for the mandated program in the form of court-ordered payments.

We did not audit the county's financial statements.

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

Conclusion

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

For the audit period, San Joaquin County claimed and was paid $2,061,920 for costs of the legislatively mandated CAR Program. Our audit found that $28,122 is allowable and $2,033,798 is unallowable.

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

Follow-up on Prior Audit Findings

The county has satisfactorily resolved the findings noted in our prior audit report for the period of July 1, 2001, through June 30, 2003, issued on May 27, 2006, with the exception of Finding 1 of this audit report.

Views of Responsible Officials

We issued a draft audit report on January 27, 2023. San Joaquin County's representative responded by email on January 31, 2023, agreeing with the audit results.

Restricted Use

This audit report is solely for the information and use of San Joaquin 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 and is available on the SCO website at www.sco.ca.gov.

Original signed by

KIMBERLY TARVIN, CPA
Chief, Division of Audits

May 2, 2023

Schedule—
Summary of Program Costs
July 1, 2017, through June 30, 2020

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference[1]
July 1, 2017, through June 30, 2018				
Direct Costs:				
Salaries and benefits	$ 445,476	$ -	$ (445,476)	Finding 1
Materials and supplies	4,648	53	(4,595)	Finding 2
Travel and training	33,929	12,860	(21,069)	Finding 3
Total direct costs	484,053	12,913	(471,140)	
Indirect costs	60,772	-	(60,772)	Finding 1
Total direct and indirect costs	544,825	12,913	(531,912)	
Less offsetting revenues	(985)	(985)	-	
Total program costs	$ 543,840	11,928	$ (531,912)	
Less amount paid by the State[2]		(543,840)		
Amount paid in excess of allowable costs claimed		$ (531,912)		
July 1, 2018, through June 30, 2019				
Direct Costs:				
Salaries and benefits	$ 597,300	$ -	$ (597,300)	Finding 1
Materials and supplies	7,401	363	(7,038)	Finding 2
Travel and training	43,926	12,192	(31,734)	Finding 3
Total direct costs	648,627	12,555	(636,072)	
Indirect costs	81,536	-	(81,536)	Finding 1
Total direct and indirect costs	730,163	12,555	(717,608)	
Less offsetting revenues	(970)	(970)	-	
Total program costs	$ 729,193	11,585	$ (717,608)	
Less amount paid by the State[2]		(729,193)		
Amount paid in excess of allowable costs claimed		$ (717,608)		
July 1, 2019, through June 30, 2020				
Direct Costs:				
Salaries and benefits	$ 636,297	$ -	$ (636,297)	Finding 1
Materials and supplies	7,887	1,004	(6,883)	Finding 2
Travel and training	40,057	8,017	(32,040)	Finding 3
Contract services	5,707	-	(5,707)	Finding 4
Total direct costs	689,948	9,021	(680,927)	
Indirect costs	103,351	-	(103,351)	Finding 1
Total direct and indirect costs	793,299	9,021	(784,278)	
Less offsetting revenues	(4,412)	(4,412)	-	
Total program costs	$ 788,887	4,609	$ (784,278)	
Less amount paid by the State[2]		(788,887)		
Amount paid in excess of allowable costs claimed		$ (784,278)		

Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference[1]
Summary: July 1, 2017, through June 30, 2020				
Direct Costs:				
Salaries and benefits	$ 1,679,073	$ -	$ (1,679,073)	Finding 1
Materials and supplies	19,936	1,420	(18,516)	Finding 2
Travel and training	117,912	33,069	(84,843)	Finding 3
Contract services	5,707	-	(5,707)	Finding 4
Total direct costs	1,822,628	34,489	(1,788,139)	
Indirect costs	245,659	-	(245,659)	Finding 1
Total direct and indirect costs	2,068,287	34,489	(2,033,798)	
Less offsetting revenues	(6,367)	(6,367)	-	
Total program costs	$ 2,061,920	28,122	$ (2,033,798)	
Less amount paid by the State[2]		(2,061,920)		
Amount paid in excess of allowable costs claimed		$ (2,033,798)		

[1] See the Findings and Recommendations section.

[2] Payment amount current as of November 8, 2022.

Findings and Recommendations

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

The county claimed $1,679,073 in salaries and benefits for the audit period. We determined that the entire amount is unallowable. The related unallowable indirect costs total $245,659, for total unallowable costs of $1,924,732. The costs are unallowable because the county did not provide contemporaneous supporting documentation, did not provide time records showing the actual number of hours devoted to each mandated function, and claimed time for activities performed on "good cause" cases.

The following table summarizes the unallowable salaries, benefits, and related indirect costs claimed by the DA's Office, and the audit adjustment by fiscal year:

Cost Element		2017-18	2018-19	2019-20	Total
Compliance with Court Orders					
Unallowable salaries		$ (229,286)	$ (312,726)	$ (327,059)	$ (869,071)
Unallowable benefits		(184,090)	(261,718)	(309,238)	(755,046)
Court Costs for Out of Jurisdiction Cases					
Unallowable salaries		(18,661)	(12,119)	-	(30,780)
Unallowable benefits		(13,439)	(10,737)	-	(24,176)
Total unallowable salaries	**A**	(247,947)	(324,845)	(327,059)	(899,851)
Total unallowable benefits	**B**	(197,529)	(272,455)	(309,238)	(779,222)
Claimed indirect cost rate*	**C**	24.51%	25.10%	31.60%	
Related indirect costs [A × C]	**D**	(60,772)	(81,536)	(103,351)	(245,659)
Audit adjustment [A + B + D]		$ (506,248)	$ (678,836)	$ (739,648)	$ (1,924,732)

*The indirect cost base includes only salaries.

DA's Office employees track their time daily by entering it on a timesheet. The timesheets are submitted biweekly and are approved by a supervisor. The county uses the information in the biweekly timesheets, together with the payroll department's Employee Benefits Report, to create a monthly "Child Abduction Time Details" spreadsheet. The timesheets show how many total hours employees work per day within a two-week time period. The timesheets also show hours of overtime, compensatory time, and various types of paid time off.

The timesheets use the following categories:

- Local or Outside Jurisdiction SB90
- CAT – Child Abduction Team
- DA
- Real Estate
- Other/Mainline
- Admin

Time recorded as "Local," "Outside Jurisdiction SB90," and "CAT" reflects time spent on the CAR Program. Other recorded time reflects time spent on other activities within the DA's Office. The timesheets do not describe the mandated functions performed or specify the number of hours

devoted to each function. We noted that most of the claimed employees charged 100% of their time to the CAR Program. These positions include District Attorney Investigators, Investigative Assistants, and Office Assistants. Other employees, including the Deputy DA and Office Assistants, charge only a small amount of their time to the program.

The county uses the hours recorded on the timesheets to determine what percentage of an employee's time is spent on the CAR Program. To calculate claimed costs, the county applies this "percent to bill" percentage to an employee's salaries and benefits. The county performs these calculations on a monthly basis to create the "Child Abduction Time Details" spreadsheet. The county uses the monthly spreadsheets to calculate yearly totals, which are then transferred to the mandated cost claims. During the course of the audit, we confirmed with DA's Office staff members that they do not track their time in any manner other than the biweekly timesheets.

We also reviewed the county's list of child abduction cases by fiscal year. We noted that many of the cases were "good cause" cases. Furthermore, during a meeting with DA's Office staff, we confirmed that all staff members within the DA's Office work on cases under PC section 278.7 (commonly referred to as "good cause" cases) to some extent. Time spent on activities related to "good cause" cases is unallowable because the parameters and guidelines do not identify such cases as reimbursable costs.

Based on the documentation provided, we were unable to determine the mandated functions performed, the actual number of hours devoted to each function, or the validity of the claimed costs. Without descriptions of the mandated functions performed, we were unable to determine whether the county claimed unallowable costs associated with criminal prosecution, commencing with the defendant's first appearance in a California court; or claimed costs associated with other unallowable activities, including "good cause" cases.

Section V., "Reimbursable Costs," of the parameters and guidelines begins:

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

Section VII.A.1., "Salary and Employees' Benefits," of the parameters and guidelines states, in part:

> Identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study.

Recommendation

We recommend that the county:

- Follow the SCO's *Mandated Cost Manual* and the mandated program's parameters and guidelines when preparing its reimbursement claims; and
- Ensure that claimed costs are supported by source documentation.

County's Response

The county agreed with the audit finding and recommendation.

FINDING 2— Overstated materials and supplies costs

The county claimed a total of $19,936 in materials and supplies costs for the audit period. We determined that $1,420 is allowable and $18,516 is unallowable. The costs are unallowable because they are indirect and, therefore, cannot be claimed as direct costs of the program; in addition, one miscellaneous cost was not related to the program or a specific case.

The following table shows the materials and supplies costs claimed by the DA's Office, the allowable costs, and the audit adjustment by fiscal year:

Fiscal Year	Amount Claimed	Total Allowable	Audit Adjustment
2017-18	$ 4,648	$ 53	$ (4,595)
2018-19	7,401	363	(7,038)
2019-20	7,887	1,004	(6,883)
Total	$ 19,936	$ 1,420	$ (18,516)

The county claimed materials and supplies in two different categories: "Miscellaneous Supplies" and "Communications."

Miscellaneous Supplies

For "Miscellaneous Supplies" the county claimed a variety of items, including, but not limited to, furniture, shipping costs, printers, insurance, data processing, and electronic devices. The allowable "Miscellaneous Supplies" costs are those for items directly related to the mandated program and/or directly tied to a case number. The unallowable "Miscellaneous Supplies" costs are included as indirect costs in the DA's Office ICRP and, therefore, cannot also be claimed as direct costs. An additional expense, labeled "EAP Special Expense Miscellaneous Supplies" in FY 2019-20 is unallowable because, per the county, it is not directly related to a case or the mandated program.

Communications

"Communications" costs consisted of cellular phone charges. All of the claimed communications costs are unallowable because they are included as indirect costs in the DA's Office ICRP and, therefore, cannot also be claimed as direct costs.

Section V., "Reimbursable Costs," of the parameters and guidelines begins:

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

Section VII.A., "Direct Costs," states that "direct costs are defined as costs that can be traced to specific goods, services, units, programs, activities or functions."

Section VII.A.3., "Materials and Supplies," requires that claimed materials and supplies costs be supported by the following cost element information:

> Only expenditures which can be identified as a direct cost of the mandate such as, but not limited to, vehicles, office equipment, communication devices, memberships, subscriptions, publications may be claimed. List the cost of the materials and supplies consumed specifically for the purpose of this mandate.

Recommendation

We recommend that the county:

- Follow the SCO's *Mandated Cost Manual* and the mandated program's parameters and guidelines when preparing its reimbursement claims; and
- Ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

County's Response

The county agreed with the audit finding and recommendation.

FINDING 3— Overstated travel and training costs

The county claimed a total of $117,912 in travel and training costs for the audit period. We determined that $33,069 is allowable and $84,843 is unallowable. The costs are unallowable because they are indirect and, therefore, cannot be claimed as direct costs. In addition, the costs are not directly related to the mandated program, some costs were claimed more than once, and other costs were not supported with documentation.

The following table shows the travel and training costs claimed by the DA's Office, the allowable costs, and the audit adjustment by fiscal year:

Fiscal Year	Amount Claimed	Total Allowable	Audit Adjustment
2017-18	$ 33,929	$ 12,860	(21,069)
2018-19	43,926	12,192	(31,734)
2019-20	40,057	8,017	(32,040)
Total	$ 117,912	$ 33,069	$ (84,843)

The county claimed travel and training costs in two different categories: "Travel & Training" and "Motorpool." "Travel & Training" costs were claimed under both the Compliance with Court Orders and Return of Child to Custodian cost components, while "Motorpool" costs were claimed under the Compliance with Court Orders cost component.

Travel & Training

For "Travel & Training" the county claimed a variety of items, including, but not limited to, travel expenses for child-abduction case investigations and retrieval of children (airplane flights, lodging, food, rental cars, parking, etc.), special department expenses, and various types of professional training. Allowable costs for travel and training include items that are directly related to the mandated program and/or directly tied to a case number. The county's unallowable costs for travel and training include training that was not mandate-related, one training session that was claimed more than once, and a "special department expense" without accompanying supporting documentation.

Motorpool

"Motorpool" costs consisted of monthly charges to the Child Abduction Unit for Fleet Services vehicles used by the DA's Office investigators in their daily duties. All of the claimed motorpool costs are unallowable because they are included as indirect costs in the DA's Office ICRP for each fiscal year of the audit period.

Section V., "Reimbursable Costs," of the parameters and guidelines begins:

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

Section VII.A., "Direct Costs," states that "direct costs are defined as costs that can be traced to specific goods, services, units, programs, activities or functions."

Section VII.A.4., "Travel," requires that claimed travel costs be supported by the following cost element information:

> Travel expenses for mileage, per diem, lodging, and other employee entitlement are eligible for reimbursement in accordance with the rules of the local jurisdiction. Provide the name(s) of the travelers(s), purpose of travel, inclusive dates and times of travel, destination points, and travel costs.

Section VII.A.5., "Training," requires that claimed training costs be supported by the following cost element information:

> The cost of 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 date(s) attended, and the location. Reimbursable costs may include salaries and benefits, registration fees, transportation, lodging, and per diem. Ongoing training is essential to the performance of this mandate because of frequent turnover in staff, rapidly changing technology, and developments in case law, statutes, and procedures. Reimbursable training under this section includes child abduction training scheduled during the California Family Support Council's conferences, the annual advanced child abduction training sponsored by the California District Attorney Association, and all other professional training.

Recommendation

We recommend that the county:

- Follow the SCO's *Mandated Cost Manual* and the mandated program's parameters and guidelines when preparing its reimbursement claims; and
- Ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

County's Response

The county agreed with the audit finding and recommendation.

FINDING 4— Unallowable contract services costs

The county claimed a total of $5,707 in contract services costs for FY 2019-20. We determined that the entire amount is unallowable. The costs are unallowable because they are indirect costs and, therefore, cannot be claimed as direct costs of the program.

The following table summarizes the contract services costs:

Cost Element	Amount Claimed
Communications	$ 2,490
Workers' compensation insurance	2,562
Casualty insurance	655
Total	$ 5,707

The county claimed contract services costs in two different categories: "Communications" and "Insurance." "Communications" consisted of monthly cellular phone charges, and "Insurance" consisted of workers' compensation and casualty insurance costs. All of the claimed contract services costs are unallowable because they are included as indirect costs in the DA's Office FY 2019-20 ICRP.

Section V., "Reimbursable Costs," of the parameters and guidelines begins:

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

Section VII.A., "Direct Costs," states that "direct costs are defined as costs that can be traced to specific goods, services, units, programs, activities or functions."

Section VII.A.2., "Contracted Services," requires that claimed contract services costs be supported by the following cost element information:

> Provide copies of the contract, separately show the contract services performed relative to the mandate, and the itemized costs for such services. Invoices must be submitted as supporting documentation with the claim.

Recommendation

We recommend that the county:

- Follow the SCO's *Mandated Cost Manual* and the mandated program's parameters and guidelines when preparing its reimbursement claims; and
- Ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

County's Response

The county agreed with the audit finding and recommendation.

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

www.sco.ca.gov

SHASTA COUNTY

Audit Report

CHILD ABDUCTION AND RECOVERY PROGRAM

Chapter 1399, Statutes of 1976; Chapter 162,
Statutes of 1992; and Chapter 988, Statutes of 1996

July 1, 2003, through June 30, 2006

JOHN CHIANG
California State Controller

November 2008

JOHN CHIANG
California State Controller

November 26, 2008

Linda Hartman, Chairperson
Board of Supervisors
Shasta County
1450 Court Street, Suite 308B
Redding, CA 96001-1680

Dear Ms. Hartman:

The State Controller's Office audited the costs claimed by Shasta County for the legislatively mandated Child Abduction and Recovery Program (Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of 1996) for the period of July 1, 2003, through June 30, 2006.

The county claimed $1,082,448 for the mandated program. Our audit disclosed that $758,254 is allowable and $324,194 is unallowable. The costs are unallowable because the county claimed unsupported and overstated costs, and did not report offsetting revenues. The State paid the county $774,490. The amount paid exceeds allowable costs claimed by $16,236.

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

cc: The Honorable Connie Regnell, Auditor-Controller
Shasta County
Sherri Jenkins, SB-90 Coordinator
Shasta County
Elizabeth Leslie, Chief Fiscal Officer
District Attorney's Office
Shasta County
Todd Jerue, Program Budget Manager
Corrections and General Government
Department of Finance

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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by Shasta County for the legislatively mandated Child Abduction and Recovery Program (Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of 1996) for the period of July 1, 2003, through June 30, 2006.

The county claimed $1,082,448 for the mandated program. Our audit disclosed that $758,254 is allowable and $324,194 is unallowable. The costs are unallowable because the county claimed unsupported and overstated costs, and did not report offsetting revenues. The State paid the county $774,490. The amount paid exceeds allowable costs claimed by $16,236.

Background

Chapter 1399, Statutes of 1976 established the mandated Child Abduction and Recovery Program based on the following laws:

- Civil Code section 4600.1 (repealed and added as Family Code sections 3060-3064 by Chapter 162, Statutes of 1992)
- Penal Code sections 278 and 278.5 (repealed and added as Penal Code sections 277, 278, and 278.5 by Chapter 988, Statutes of 1996)
- Welfare and Institutions Code section 11478.5 (repealed and added as Family Code section 17506 by Chapter 478, Statutes of 1999, last amended by Chapter 759, Statutes of 2002)

These laws require the District Attorney's Office to assist persons having legal custody of a child in:

- Locating their children when they are unlawfully taken away;
- Gaining enforcement of custody and visitation decrees and orders to appear;
- Defraying expenses related to the return of an illegally detained, abducted, or concealed child;
- Civil court action proceedings; and
- Guaranteeing the appearance of offenders and minors in court actions.

On September 19, 1979, the State Board of Control (now the Commission on State Mandates [CSM]) determined that this legislation imposed a state mandate reimbursable under Government Code section 17561.

The program's parameters and guidelines establish the state mandate and define reimbursement criteria. CSM adopted the parameters and guidelines on January 21, 1981, and last amended them on August 26, 1999. In compliance with Government Code section 17558, the SCO issues claiming instructions to assist local agencies 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 Child Abduction and Recovery Program for the period of July 1, 2003, through June 30, 2006.

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 Summary of Program Costs (Schedule 1) and in the Findings and Recommendations section of this report.

For the audit period, Shasta County claimed $1,082,448 for costs of the Child Abduction and Recovery Program. Our audit disclosed that $758,254 is allowable and $324,194 is unallowable.

For the fiscal year (FY) 2003-04 claim, the State made no payments to the county. Our audit disclosed that $232,321 is allowable. The State will pay that amount, contingent upon available appropriations.

For the FY 2004-05 claim, the State paid the county $445,559. Our audit disclosed that $289,336 is allowable. The State will offset $156,223 from other mandated program payments due the county. Alternatively, the county may remit this amount to the State.

For the FY 2005-06 claim, the State paid the county $328,931. Our audit disclosed that $236,597 is allowable. The State will offset $92,334 from other mandated program payments due the county. Alternatively, the county may remit this amount to the State.

Views of Responsible Official

We issued a draft audit report on October 17, 2008. Connie Regnell, Auditor-Controller, responded by letter dated November 4, 2008 (Attachment), agreeing with the audit results. This final audit report includes the county's response.

Restricted Use

This report is solely for the information and use of Shasta 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

November 26, 2008

Schedule 1—
Summary of Program Costs
July 1, 2003, through June 30, 2006

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference [1]
July 1, 2003, through June 30, 2004				
Direct costs:				
Salaries	$ 126,989	$ 126,989	$ —	
Benefits	43,855	43,855	—	
Services and supplies	26,562	26,562	—	
Travel and training	3,587	3,587	—	
Total direct costs	200,993	200,993	—	
Indirect costs	106,965	33,639	(73,326)	Finding 3
Total direct and indirect costs	307,958	234,632	(73,326)	
Less offsetting savings/reimbursements	—	(2,311)	(2,311)	Finding 4
Total program costs	$ 307,958	232,321	$ (75,637)	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		$ 232,321		
July 1, 2004, through June 30, 2005				
Direct costs:				
Salaries	$ 171,163	$ 143,493	$ (27,670)	Finding 1
Benefits	76,807	65,658	(11,149)	Finding 1
Services and supplies	—	31,627	31,627	Finding 2
Travel and training	—	1,298	1,298	Finding 2
Total direct costs	247,970	242,076	(5,894)	
Indirect costs	197,706	48,377	(149,329)	Finding 3
Total direct and indirect costs	445,676	290,453	(155,223)	
Less offsetting savings/reimbursements	(117)	(1,117)	(1,000)	Finding 4
Total program costs	$ 445,559	289,336	$ (156,223)	
Less amount paid by the State		(445,559)		
Allowable costs claimed in excess of (less than) amount paid		$ (156,223)		

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference [1]
July 1, 2005, through June 30, 2006				
Direct costs:				
Salaries	$ 103,545	$ 106,295	$ 2,750	Finding 1
Benefits	52,816	54,059	1,243	Finding 1
Services and supplies	35,058	35,058	—	
Travel and training	1,827	1,827	—	
Total direct costs	193,246	197,239	3,993	
Indirect costs	137,394	41,067	(96,327)	Finding 3
Mathematical error	54	—	(54)	
Total direct and indirect costs	330,694	238,306	(92,388)	
Less offsetting savings/reimbursements	(1,709)	(1,709)	—	
Reverse mathematical error	(54)	—	54	
Total program costs	$ 328,931	236,597	$ (92,334)	
Less amount paid by the State		(328,931)		
Allowable costs claimed in excess of (less than) amount paid		$ (92,334)		
Summary: July 1, 2003, through June 30, 2006				
Direct costs:				
Salaries	$ 401,697	$ 376,777	$ (24,920)	
Benefits	173,478	163,572	(9,906)	
Services and supplies	61,620	93,247	31,627	
Travel and training	5,414	6,712	1,298	
Total direct costs	642,209	640,308	(1,901)	
Indirect costs	442,065	123,083	(318,982)	
Mathematical error	54	—	(54)	
Total direct and indirect costs	1,084,328	763,391	(320,937)	
Less offsetting savings/reimbursements	(1,826)	(5,137)	(3,311)	
Reverse mathematical error	(54)	—	54	
Total program costs	$ 1,082,448	758,254	$ (324,194)	
Less amount paid by the State		(774,490)		
Allowable costs claimed in excess of (less than) amount paid		$ (16,236)		

[1] See the Findings and Recommendations section.

Findings and Recommendations

**FINDING 1—
Unallowable salaries and benefits**

The county claimed unallowable salaries and benefits totaling $34,826. The unallowable costs resulted because the county overstated fiscal year (FY) 2004-05 costs and understated FY 2005-06 costs.

Fiscal Year 2004-05

The county claimed unallowable salaries and benefits totaling $27,670 and $11,149, respectively. For one employee, the county overstated both the productive hourly rate and the actual mandate-related hours worked. The county's time records did not support the productive hourly rate and hours claimed.

Fiscal Year 2005-06

The county overstated and understated employees' allowable costs. Overall, the county understated salaries and benefits by $2,750 and $1,243, respectively. The understated costs resulted because:

- The county revised its productive hourly rate methodology from previous fiscal years. The county used 1,700 average productive hours to calculate productive hourly rates. However, the county did not provide documentation to support the 1,700 average productive hours. Therefore, we recalculated productive hourly rates based on the actual productive hours that the county documented in its time records.

- The county used an incorrect base to calculate a productive hourly rate for one employee. The county calculated the rate using total paid hours (including hours worked, vacation hours, and holiday hours) rather than hours worked only.

- The county overstated actual mandate-related hours worked for two employees. The county's time records did not support the hours claimed.

The following table summarizes the audit adjustment:

	Fiscal Year		
	2004-05	2005-06	Total
Salaries	$ (27,670)	$ 2,750	$ (24,920)
Benefits	(11,149)	1,243	(9,906)
Audit adjustment	$ (38,819)	$ 3,993	$ (34,826)

The program's parameters and guidelines require counties to report actual costs. They also require that costs claimed be "traceable to source documents and/or worksheets that show evidence of and the validity of such costs."

Recommendation

We recommend that the county claim only those costs that its accounting records support.

County's Response

> We concur with this finding and in the future will require documentation from departments to support all costs claimed. We will continue to strongly recommend the use of times studies for all departments.

SCO's Comment

Our finding and recommendation are unchanged. However, in its response, the county states that it will "recommend the use of time studies for all departments." The county claimed mandate-related costs based on semi-weekly time cards that employees prepared. We recommend that the county continue to use its semi-weekly time cards to document mandate-related costs. If the county intends to document mandate-related time using time studies, it should ensure that its time studies comply with the SCO's time study guidelines.

FINDING 2— Understated services and supplies and understated travel and training

The county understated services and supplies by $31,627. The county also understated travel and training by $1,298. The understated costs resulted because the county made a mathematical error in its FY 2004-05 claim.

The following table summarizes the audit adjustment:

	Services and Supplies	Travel and Training	Total
Audit adjustment FY 2004-05	$ 31,627	$ 1,298	$ 32,925

The parameters and guidelines state that counties shall be reimbursed for the increased costs which they are required to incur.

Recommendation

We recommend that the county review its claims for mathematical accuracy.

County's Response

> We concur with this finding and have put procedures in place to ensure mathematical errors are avoided.

SCO's Comment

Our finding and recommendation are unchanged.

FINDING 3—Unallowable indirect costs

The county claimed unallowable indirect costs totaling $318,982. The unallowable costs resulted because the county overstated its indirect cost rates and claimed indirect costs attributable to the unallowable salaries and benefits identified in Finding 1.

The county overstated its indirect cost rates because it incorrectly allocated costs as direct or indirect based on funding it received from outside sources. In addition, the county incorrectly calculated its indirect cost rates by using a base of total salaries and benefits rather than direct salaries and benefits.

During our audit fieldwork, the county prepared revised indirect cost rate proposals. In its revised proposals, the county correctly calculated its indirect cost rates by using direct salaries and benefits as the direct cost base. In addition, the county properly allocated costs as direct or indirect, except that the county included the cost of employees' non-productive time in its indirect cost pool. We calculated allowable indirect cost rates by reallocating these costs from the indirect cost pool to the direct cost base, because the county recovers these costs through its claimed productive hourly rates.

The following tables summarize the audit adjustments to the indirect cost rates that the county claimed:

	Costs Reported	Allowable Costs	Audit Adjustment
FY 2003-04			
Direct costs:			
Salaries and wages	$3,529,068	$3,103,301	$ (425,767)
Fringe benefits	1,077,139	958,313	(118,826)
Total direct costs (A)	$4,606,207	$4,061,614	$ (544,593)
Indirect costs:			
Salaries and wages	$1,742,862	$ 278,492	$(1,464,370)
Fringe benefits	552,712	73,054	(479,658)
Services and supplies	473,286	326,689	(146,597)
A-87 and fixed asset costs	132,845	125,241	(7,604)
Subtotal indirect costs	2,901,705	803,476	(2,098,229)
Less intrafund transfers/other	(17,584)	(3,743)	13,841
Total indirect costs (B)	$2,884,121	$ 799,733	$(2,084,388)
Indirect cost rate, FY 2003-04 (B ÷ A)	62.61%	19.69%	(42.92)%
FY 2004-05			
Direct costs:			
Salaries and wages	$3,399,881	$3,062,777	$ (337,104)
Fringe benefits	1,374,338	1,260,739	(113,599)
Total direct costs (C)	$4,774,219	$4,323,516	$ (450,703)
Indirect costs:			
Salaries and wages	$2,224,410	$ 336,249	$(1,888,161)
Fringe benefits	920,651	113,281	(807,370)
Services and supplies	532,852	426,134	(106,718)
A-87 and fixed asset costs	128,576	124,558	(4,018)
Total indirect costs (D)	$3,806,489	$1,000,222	$(2,806,267)
Indirect cost rate, FY 2004-05 (D ÷ C)	79.73%	23.13%	(56.60)%

	Costs Reported	Allowable Costs	Audit Adjustment
FY 2005-06			
Direct costs:			
Salaries and wages	$3,466,796	$3,093,338	$ (373,458)
Fringe benefits	1,534,611	1,392,405	(142,206)
Total direct costs (E)	$5,001,407	$4,485,743	$ (515,664)
Indirect costs:			
Salaries and wages	$2,456,988	$ 373,457	$(2,083,531)
Fringe benefits	1,044,628	142,205	(902,423)
Services and supplies	696,465	449,638	(246,827)
A-87 and fixed asset costs	196,576	183,287	—
Total indirect costs (F)	$4,394,657	$1,148,587	$(3,232,781)
Indirect cost rate, FY 2005-06 (F ÷ E)	87.87%	25.61%	(62.26)%

The following table summarizes the audit adjustment:

	Fiscal Year			
	2003-04	2004-05	2005-06	Total
Allowable salaries and benefits	$ 170,844	$ 209,151	$ 160,354	
Allowable indirect cost rate	× 19.69%	× 23.13%	× 25.61%	
Allowable indirect costs	33,639	48,377	41,067	$ 123,083
Less indirect costs claimed	(106,965)	(197,706)	(137,394)	(442,065)
Audit adjustment	$ (73,326)	$(149,329)	$ (96,327)	$(318,982)

The parameters and guidelines state, "All costs claimed must be traceable to source documents and/or worksheets that show evidence of and the validity of such costs." They also state that counties may claim indirect costs using the procedures provided in Office of Management and Budget (OMB) Circular A-87 (Title 2 CFR Part 225). The circular states that the county must distribute salaries and wages based on personnel activity reports or equivalent documentation when employees work on both indirect and direct cost activities. The circular also states that the distribution base may be (1) total direct costs (excluding capital expenditures and other distorting items), (2) direct salaries and wages, or (3) another base which results in an equitable distribution.

Recommendation

We recommend that the county:

- Allocate salaries and wages between direct and indirect activities based on personnel activity reports or equivalent documentation that meets the requirements of OMB Circular A-87.
- Calculate indirect cost rates using a distribution base specified in OMB Circular A-87.

County's Response

> We concur with this finding and as the coordinating department for Shasta County's mandated claim submission, we will review methodology for both the productive hourly rates and indirect cost rate proposals to be sure they conform to OMB Circular A-87.

SCO's Comment

Our finding and recommendation are unchanged.

FINDING 4—
Understated offsetting savings/reimbursements

The county understated offsetting savings/reimbursements by $3,311. The county did not report FY 2003-04 restitution payments received totaling $2,311. In addition, the county's FY 2004-05 claim contained a mathematical error that resulted in understated offsetting savings/ reimbursements totaling $1,000.

The following table summarizes the audit adjustment:

	Fiscal Year		
	2003-04	2004-05	Total
Audit adjustment	$ (2,311)	$ (1,000)	$ (3,311)

The parameters and guidelines state, "Reimbursement for this mandate received from any source . . . shall be identified and deducted from the claim."

Recommendation

We recommend that the county properly report offsetting savings/ reimbursements according to the parameters and guidelines.

County's Response

> We concur with this finding and will emphasize the department's need to review the program's parameters and guidelines to be sure of their knowledge of reporting requirements.

SCO's Comment

Our finding and recommendation are unchanged.

Attachment—
County's Response to
Draft Audit Report

Shasta County

OFFICE OF THE AUDITOR-CONTROLLER

1450 Court Street, Suite 238
Redding, California 96001-1671
Phone (530) 225-5771

CONNIE REGNELL
AUDITOR-CONTROLLER

CANDACE M. KNOUSE
ASST. AUDITOR-CONTROLLER

November 4, 2008

Jim Spano, Chief
Mandated Cost Audits Bureau
State Controller's Office, Division of Audits
PO Box 942850
Sacramento, CA 94250-5874

Re: Audit of Shasta County Child Abduction and Recovery Program

Dear Mr. Spano:

We have received and reviewed the Child Abduction and Recovery Program audit your office completed for the time period of 07/01/03 to 06/30/06.

The Auditor-Controller's Office respectfully submits the following responses concerning the findings:

FINDING 1 – Unallowable salaries and benefits

We concur with this finding and in the future will require documentation from departments to support all costs claimed. We will continue to strongly recommend the use of time studies for all departments.

FINDING 2 - Understated services and supplies and understated travel and training.

We concur with this finding and have put procedures in place to ensure mathematical errors are avoided.

FINDING 3 – Unallowable indirect costs

We concur with this finding and as the coordinating department for Shasta County's mandated claim submission, we will review methodology for both the productive hourly rates and indirect cost rate proposals to be sure they conform to OMB Circular A-87.

FINDING 4 – Understated offsetting savings/reimbursements

We concur with this finding and will emphasize the department's need to review the program's parameters and guidelines to be sure of their knowledge of reporting requirements.

If you have any questions, please feel free to contact Sherri Jenkins at (530) 245-6615.

Sincerely,

Connie Regnell
Auditor-Controller

By: Sherri Jenkins
Supervising Accountant - Administrative

CR:sj

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

http://www.sco.ca.gov

SHASTA COUNTY

Audit Report

CUSTODY OF MINORS – CHILD ABDUCTION AND RECOVERY PROGRAM

Chapter 1399, Statutes of 1976;
and Chapter 162, Statutes of 1992;
and Chapter 988, Statutes of 1996

July 1, 2017, through June 30, 2021

MALIA M. COHEN
California State Controller

August 2023

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

August 23, 2023

CERTIFIED MAIL—RETURN RECEIPT REQUESTED

Nolda Short, Auditor-Controller
Shasta County
1450 Court Street, Suite 238
Redding, CA 96001

Dear Ms. Short:

The State Controller's Office audited the costs claimed by Shasta County for the legislatively mandated Custody of Minors – Child Abduction and Recovery Program for the period of July 1, 2017, through June 30, 2021.

The county claimed $1,204,994 for costs of the mandated program. Our audit found that $12,410 is allowable and $1,192,584 is unallowable. The costs are unallowable primarily because the county's time records do not show the actual hours devoted to each mandated function or the validity of such costs. In addition, the county claimed costs that were allocated to the program instead of actual direct costs incurred to implement the mandated activities. The State paid the county $1,203,448.

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

If you have any questions, please contact Lisa Kurokawa, Chief, Compliance Audits Bureau, by telephone at (916) 327-3138.

Sincerely,

Original signed by

KIMBERLY TARVIN, CPA
Chief, Division of Audits

KT/rs

cc: Rich Vietheer, Assistant Auditor-Controller
Shasta County
Michelle Gambill, Chief Deputy Auditor
Shasta County Auditor-Controller's Office
Chris Hill, Principal Program Budget Analyst
Local Government Unit
California Department of Finance
Ted Doan, Finance Budget Analyst
Local Government Unit
California Department of Finance
Darryl Mar, Manager
Local Reimbursement Section
State Controller's Office
Everett Luc, Supervisor
Local Reimbursement Section
State Controller's Office

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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by Shasta County for the legislatively mandated Custody of Minors – Child Abduction and Recovery (CAR) Program for the period of July 1, 2017, through June 30, 2021.

The county claimed $1,204,994 for costs of the mandated program. Our audit found that $12,410 is allowable and $1,192,584 is unallowable. The costs are unallowable primarily because the county's time records do not show the actual hours devoted to each mandated function or the validity of such costs. In addition, the county claimed costs that were allocated to the program instead of actual direct costs incurred to implement the mandated activities. The State paid the county $1,203,448.

Background

Chapter 1399, Statutes of 1976, established the mandated CAR Program, based on the following laws:

- Civil Code section 4600.1 (repealed and added as Family Code sections 3060 through 3064 by Chapter 162, Statutes of 1992);
- Penal Code (PC) sections 278 and 278.5 (repealed and added as PC sections 277, 278, and 278.5 by Chapter 988, Statutes of 1996); and
- Welfare and Institutions Code section 11478.5 (repealed and added as Family Code section 17506 by Chapter 478, Statutes of 1999; last amended by Chapter 759, Statutes of 2002).

These laws require the District Attorney's (DA's) Office to assist persons having legal custody of a child in:

- Locating their children when they are unlawfully taken away;
- Gaining enforcement of custody and visitation decrees and orders to appear;
- Defraying expenses related to the return of an illegally detained, abducted, or concealed child;
- Civil court action proceedings; and
- Guaranteeing the appearance of offenders and minors in court actions.

On September 19, 1979, the State Board of Control (now the Commission on State Mandates) determined that this legislation imposed a state mandate reimbursable under Government Code (GC) section 17561.

The parameters and guidelines establish the state mandate and defines reimbursement criteria. The Commission on State Mandates adopted the parameters and guidelines on January 21, 1981; they were last amended on October 30, 2009. In compliance with GC section 17558, the SCO issues the *Mandated Cost Manual for Local Agencies (Mandated Cost Manual)* for mandated programs to assist local agencies in claiming reimbursable costs.

Audit Authority

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

Objective, Scope, and Methodology

The objective of our audit was to determine whether costs claimed represent increased costs resulting from the legislatively mandated CAR Program. Specifically, we conducted this audit to determine whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive. Unreasonable and/or excessive costs include ineligible costs that are not identified in the program's parameters and guidelines as reimbursable costs.

The audit period was July 1, 2017, through June 30, 2021.

To achieve our objective, we performed the following procedures:

- We reviewed the annual mandated cost claims filed by the county for the audit period and identified the significant cost components of each claim as salaries and benefits, materials and supplies, travel and training, and indirect costs. We determined whether there were any errors or unusual or unexpected variances from year to year. We reviewed the activities claimed to determine whether they adhered to the SCO's *Mandated Cost Manual* and the program's parameters and guidelines.
- We completed an internal control questionnaire by interviewing key county staff members. We discussed the claim preparation process with county staff to determine what information was obtained, who obtained it, and how it was used.
- We reviewed payroll records for claimed employees. We noted that the records provided as support for the claimed costs did not meet the requirements of the program's parameters and guidelines (see Finding 1).
- We reviewed claimed materials and supplies costs, and found that the county claimed costs that were allocated to the CAR Program (Project Code DA 0006) as direct costs applicable to the mandated program, although the costs were not actual costs supported by source documentation. Per the program's parameters and guidelines, only actual costs are allowed. We found $70,655 in materials and supplies costs to be unallowable (see Finding 2).
- We reviewed claimed travel and training costs, and found that the county claimed costs that were allocated to the CAR Program (Project Code DA 0006) as direct costs applicable to the mandated program, although the costs were not actual costs supported by source documentation. Per the program's parameters and guidelines, only actual costs are allowed. We found $11,484 in travel and training costs to be unallowable (see Finding 3).

- We reviewed the claimed indirect cost rates, including supporting documentation provided by the county. We found that the indirect cost rates were properly supported.
- We interviewed county personnel and reviewed the county's Single Audit Reports and revenue reports to identify potential sources of offsetting revenues and reimbursements from federal or pass-through programs applicable to this mandated program. We found that the county did not receive offsetting revenue for this mandate during the audit period.

We did not audit the county's financial statements.

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

Conclusion

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

For the audit period, the county claimed $1,204,994 for costs of the legislatively mandated CAR Program. Our audit found that $12,410 is allowable and $1,192,584 is unallowable. The State paid the county $1,203,448.

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

Follow-up on Prior Audit Findings

Shasta County has satisfactorily resolved the findings noted in our prior audit report for the period of July 1, 2003, through June 30, 2006, issued on November 26, 2008.

The prior audit report was conducted under the program's previous parameters and guidelines, adopted on August 26, 1999.

Views of Responsible Officials

We issued a draft audit report on June 8, 2023. Shasta County's representative responded by letter dated June 19, 2023, agreeing with the audit results. This final audit report includes the county's response as an attachment.

Restricted Use

This audit report is solely for the information and use of Shasta 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 and is available on the SCO website at www.sco.ca.gov.

Original signed by

KIMBERLY TARVIN, CPA
Chief, Division of Audits

August 23, 2023

Schedule—
Summary of Program Costs
July 1, 2017, through June 30, 2021

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference[1]
July 1, 2017, through June 30, 2018				
Direct Costs:				
Salaries and benefits	$ 227,764	-	$ (227,764)	Finding 1
Materials and supplies	18,042	2,545	(15,497)	Finding 2
Travel and training	6,332	1,677	(4,655)	Finding 3
Total direct costs	252,138	4,222	(247,916)	
Indirect costs	75,709	-	(75,709)	Finding 1
Total program costs[2, 4]	$ 327,846	4,222	$ (323,624)	
Less amount paid by the State[3]		(326,300)		
Amount paid in excess of allowable costs claimed		$ (322,078)		
July 1, 2018, through June 30, 2019				
Direct Costs:				
Salaries and benefits	$ 188,670	-	$ (188,670)	Finding 1
Materials and supplies	21,285	1,538	(19,747)	Finding 2
Travel and training	3,599	1,204	(2,395)	Finding 3
Total direct costs	213,553	2,741	(210,812)	
Indirect costs	67,978	-	(67,978)	Finding 1
Total program costs[4]	$ 281,530	2,741	$ (278,789)	
Less amount paid by the State[3]		(281,530)		
Amount paid in excess of allowable costs claimed		$ (278,789)		
July 1, 2019, through June 30, 2020				
Direct Costs:				
Salaries and benefits	$ 202,778	-	$ (202,778)	Finding 1
Materials and supplies	21,729	2,096	(19,633)	Finding 2
Travel and training	4,753	2,279	(2,474)	Finding 3
Total direct costs	229,260	4,375	(224,885)	
Indirect costs	58,664	-	(58,664)	Finding 1
Total program costs[4]	$ 287,923	4,375	$ (283,548)	
Less amount paid by the State[3]		(287,923)		
Amount paid in excess of allowable costs claimed		$ (283,548)		

Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference[1]
July 1, 2020, through June 30, 2021				
Direct Costs:				
Salaries and benefits	$ 221,301	-	$ (221,301)	Finding 1
Materials and supplies	16,850	1,072	(15,778)	Finding 2
Travel and training	1,960	-	(1,960)	Finding 3
Total direct costs[4]	240,110	1,072	(239,038)	
Indirect costs	67,585	-	(67,585)	Finding 1
Total program costs	$ 307,695	1,072	$ (306,623)	
Less amount paid by the State[3]		(307,695)		
Amount paid in excess of allowable costs claimed		$ (306,623)		
Summary: July 1, 2017, through June 30, 2021				
Direct Costs:				
Salaries and benefits[4]	$ 840,511	-	$ (840,511)	Finding 1
Materials and supplies	77,905	7,250	(70,655)	Finding 2
Travel and training	16,644	5,160	(11,484)	Finding 3
Total direct costs	935,060	12,410	(922,650)	
Indirect costs[4]	269,935	-	(269,935)	Finding 1
Total program costs[4]	$ 1,204,994	12,410	$ (1,192,584)	
Less amount paid by the State[3]		(1,203,448)		
Amount paid in excess of allowable costs claimed		$ (1,191,038)		

[1] See the Findings and Recommendations section.

[2] The county's original claim for fiscal year (FY) 2017-18 totaled $312,390 and was filed on time. The county submitted an amended claim on February 11, 2020, totaling $327,846. As the amended claim was filed after the filing deadline specified in the SCO's *Mandated Cost Manual*, the increased claimed costs, totaling $15,456, was subject to the late penalty specified by GC section 17568, equal to 10% of claimed costs, not to exceed $10,000. However, the allowable audited costs for the county's FY 2017-18 claim total $4,222, which is less than the amount originally claimed. Therefore, a late penalty is no longer applicable to the county's claim.

[3] Payment amount current as of July 5, 2023.

[4] Adjusted for immaterial rounding error.

Findings and Recommendations

FINDING 1— Unsupported salaries and benefit costs and related indirect costs

Shasta County claimed $840,511 in salaries and benefits for the audit period. We determined that the entire amount is unallowable. The related unallowable indirect costs total $269,935, for total unallowable costs of $1,110,446. The costs are unallowable because the county's time records do not show the actual hours devoted to each mandated function or the validity of such costs, and the county claimed time for activities performed on "good cause" cases.

The following table summarizes the unallowable salaries, benefits, and related indirect costs claimed, and the audit adjustment by fiscal year:

		Fiscal Year				
		2017-18	2018-19	2019-20	2020-21	Total**
Unallowable salaries		$ (137,463)	$ (119,145)	$ (117,457)	$ (126,599)	$ (500,663)
Unallowable benefits		(90,301)	(69,525)	(85,321)	(94,702)	(339,848)
Total unallowable salaries and benefits	**A**	$ (227,764)	$ (188,670)	$ (202,778)	$ (221,301)	(840,511)
Claimed indirect cost rate*	**B**	33.24%	36.03%	28.93%	30.54%	
Related indirect costs **(A x B)**	**C**	(75,709)	(67,978)	(58,664)	(67,585)	(269,935)
Audit Adjustment **(A + C)**	**D**	$ (303,473)	$ (256,648)	$ (261,442)	$ (288,886)	$ (1,110,446)

*The indirect costs base includes salaries and benefits
**Slight differences due to rounding

The county claimed various employee classifications, including Chief of Investigations, Investigator, Investigative Assistant, Investigative Technician, and Deputy District Attorney, performed activities for the Complying with Court Orders cost component. During our fieldwork, the county explained that when preparing claims, the DA's Office uses data (i.e., hourly rate and benefits) from the payroll system, in combination with bi-weekly employee timesheets, to claim salaries and benefits costs. Both the payroll data and the bi-weekly timesheets are generated by the integrated system. Employees electronically sign and submit their timesheets on a bi-weekly basis.

The timesheets do not show the mandated functions performed for the program or the number of hours devoted to each function. The timesheets show how many hours an employee works per day within a two-week time period, as well as compensatory time and various types of paid time off. The timesheets indicate an "activity" code and various "project" codes. The main activity code "1100" indicates regular salaries. Following are some of the project codes used in the timesheets:

- DA 1000 – District Attorney Main
- DA 0006 – Child Abduction
- DA 0008 – Auto Insurance Fraud
- DA 0014 – Welfare Fraud
- DA 0015 – Consumer Fraud
- DA 0027 – OTS DUI Grant

Time recorded as Project Code DA 0006 indicates time spent on the CAR Program. Recorded time was also spent on other programs within the DA's Office, such as those noted in the list above. As evidenced in the timesheets, there is no breakdown within Project Code DA 0006 that shows how much time was spent on specific mandated activities. We noted that Investigative Technicians typically charge most of their time to the CAR Program, while employees in other classifications charge their time to various projects. For each fiscal year, payroll data is queried from the system, where time spent on Project Code DA 0006 can be grouped and summarized for each employee. The data for each employee is then further summarized and labeled as "child abduction hours" and the total hours for the fiscal year are then transferred to the mandated cost claims.

We reviewed the county's list of child abduction cases by fiscal year and noted that many of the cases were "good cause" cases. During a meeting with DA's Office staff, we confirmed that cases under PC section 278.7 (commonly referred to as "good cause" cases) are commonly worked on by Investigative Technicians; however, Investigators may also work on such cases, depending on staffing availability. Time spent on activities related to "good cause" cases is unallowable because the parameters and guidelines do not identify such cases as reimbursable costs. The parameters and guidelines incorporate requirements of PC sections 278 and 278.5, as amended by Chapter 988, Statutes of 1996. This law, known as the Parental Kidnapping Prevention Act, also added PC section 278.7. However, PC section 278.7 was not incorporated into the parameters and guidelines; therefore, any costs claimed under this section are not reimbursable.

Based on the documentation provided, we were unable to determine the mandated functions performed or the actual number of hours devoted to each function. Without a description of the mandated functions, we are unable to determine whether the county claimed unallowable costs associated with criminal prosecution, commencing with the defendant's first appearance in a California court; time associated with "good cause" cases; or any other unallowable activities.

Section VII., "Claim Preparation and Submission," of the parameters and guidelines states, in part:

> Identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study.

Section V., "Reimbursable Costs," of the parameters and guidelines states, in part:

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

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

Recommendation

We recommend that the county:

- Follow the SCO's *Mandated Cost Manual* and the parameters and guidelines when preparing its reimbursement claims; and
- Ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

County's Response

We understand that our program must comply with state regulations. We want to reassure you that we are willing to cooperate with your team to ensure that our program meets all the necessary standards. We have established a plan of action to address all the concerns outlined in your report. Our team has taken immediate steps to implement corrective actions, which will ensure that our program remains in compliance with state regulations.

FINDING 2— Overstated materials and supplies costs

The county claimed a total of $77,905 in materials and supplies costs for the audit period. We determined that $7,250 is allowable and $70,655 is unallowable. The costs are unallowable because the county claimed costs that were allocated to the CAR Program instead of actual costs supported by source documentation, as required by the program's parameters and guidelines.

The following table shows the materials and supplies costs claimed, the allowable costs, and the audit adjustment by fiscal year:

Fiscal Year	Amount Claimed	Total Allowable	Audit Adjustment
2017-18	$ 18,042	$ 2,545	$ (15,497)
2018-19	21,285	1,538	(19,747)
2019-20	21,729	2,096	(19,633)
2020-21	16,850	1,072	(15,778)
Total	$ 77,905	$ 7,250	$ (70,655)

The county claimed materials and supplies costs for the following object codes:

Obj/Revenue	Description	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total
32500	Communications	$ 826	$ 1,234	$ 1,288	$ 1,062	$ 4,410
32591	IT Communications	392	604	631	-	1,627
35500	Small Tools & Equip. (cell phone)	437	-	-	-	437
32992	FM Household Expense	1,930	2,690	3,159	-	7,780
33791	FM Maintenance of Structures	1,514	1,911	1,580	-	5,005
34537	Books			1,095		1,095
34890	FM Professional Services	193	-	-	-	193
35100	Rents & Leases of Equip. (copier)	152	352	-	-	504
36100	Utilities	1,765	1,666	1,650	-	5,081
32300	Clothing/Personal Supplies	554	296	220	332	1,402
34500	Office Expense	19	-	150	740	909
34527	Office Expense - Printing IKON	128	135	-	-	262
34835	Prof. Photo - Cert. Records	354	-	-	-	354
33592	IT Maintenance of Equip.	281	-	-	-	281
34860	Prof Benefits Admin Services (JALAN)	4,326	4,182	3,175	3,840	15,524
34892	IT Professional Service	5,136	8,064	8,780	10,876	32,856
34100	Memberships	36	151	-	-	187
		$ 18,042	$ 21,285	$ 21,729	$ 16,850	$ 77,905

We judgmentally selected a total of six object codes for review, as the county claimed a material amount over the four-year audit period. The selected object codes included the following:

- 32500 – Communications
- 32992 – FM Household Expense
- 33791 – FM Maintenance of Structures
- 36100 – Utilities
- 34860 – Professional Benefits Admin Services (JALAN)
- 34892 – IT Professional Service

We inquired with the DA's Office how the claimed materials and supplies costs were calculated. DA's Office staff explained that each program within the DA's Office is assigned an allocation percentage, which is applied to the total expenses of all programs. Therefore, for the CAR Program (Project Code DA 0006), the direct costs claimed were allocated from a larger pool of DA's Office costs. Per DA's Office representatives, the CAR Program is about 3.24% of the DA's Office total expenses. In addition to the CAR Program, the DA's Office participates in approximately 18 other programs, each of which is assigned an allocation percentage. The DA's Office refers to the percentages as "splits" or "spreads."

For the selected object codes, the DA's Office calculates the "splits" on a monthly basis and then totals them at year-end to arrive at a dollar amount to include on the mandated cost claims. We performed a rough calculation for FY 2017-18, and the monthly splits did not equate to 3.24%; there were some variances.

In order to gain a basic understanding of the DA Office's methodology, we inquired how the 3.24% is derived. The DA's Office explained that it totals the number of people working on the program and the total dollar amount assigned to the program and divides this number by the total of all programs. However, we noted that regardless of the exact "split" percentage used for the CAR Program for each fiscal year, the county claimed costs based on an allocation method and did not claim actual direct costs to the program that were supported by source documentation.

The following table shows the total costs claimed for each of the six object codes reviewed, and the related audit adjustments by fiscal year:

Obj/Revenue	Description	Total Claimed	Total Allowable	Audit Adjustment
32500	Communications	$ 4,410	$ -	$ (4,410)
32992	FM Household Expense	7,780	-	(7,780)
33791	FM Maintenance of Structures	5,005	-	(5,005)
36100	Utilities	5,081	-	(5,081)
34860	Prof Benefits Admin Services (JALAN)	15,524	-	(15,524)
34892	IT Professional Service	32,856	-	(32,856)
		$ 70,655	$ -	$ (70,655)

Section V., "Reimbursable Costs," of the parameters and guidelines states, in part:

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

Recommendation

We recommend that the county:

- Follow the SCO's *Mandated Cost Manual* and the parameters and guidelines when preparing its reimbursement claims; and
- Ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

County's Response

> We understand that our program must comply with state regulations. We want to reassure you that we are willing to cooperate with your team to ensure that our program meets all the necessary standards. We have established a plan of action to address all the concerns outlined in your report. Our team has taken immediate steps to implement corrective actions, which will ensure that our program remains in compliance with state regulations.

FINDING 3— Overstated travel and training costs

The county claimed a total of $16,644 in travel and training costs for the audit period. We determined that $5,160 is allowable and $11,484 is unallowable. The costs are unallowable because the county claimed costs that were allocated to the CAR Program instead of actual costs to implement the mandated activities supported by source documentation, as required by the program's parameters and guidelines.

The following table shows the travel and training costs claimed, the allowable costs, and the audit adjustment by fiscal year:

Fiscal Year	Amount Claimed	Total Allowable	Audit Adjustment
2017-18	$ 6,332	$ 1,677	$ (4,655)
2018-19	3,599	1,204	(2,395)
2019-20	4,753	2,279	(2,474)
2020-21	1,960	-	(1,960)
Total	$ 16,644	$ 5,160	$ (11,484)

The county did not claim training costs within the category of travel and training. The county claimed costs for the following three object codes:

Obj/Revenue	Description	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total
35900	Transportation & Travel	$ 177	$ 150	$ 2,279	$ -	$ 2,606
35940	Fuel	1,500	1,053	-	-	2,554
35990	Vehicle Maintenance Services	4,655	2,395	2,474	1,960	11,484
		$ 6,332	$ 3,599	$ 4,753	$ 1,960	$ 16,644

Through our discussions with DA's Office staff, we found that the Transportation and Travel code is used for case-related travel expenses such as flights and hotels; the Fuel code is used for fuel charges (actual fuel fill-ups) by employees assigned to the CAR Program; and the Vehicle Maintenance Services code is used for maintenance of vehicles used by DA's Office staff. We judgmentally selected object code 35990 (Vehicle Maintenance Services) for review, as the county claimed a material amount over the four-year audit period.

We inquired with DA's Office staff how the claimed Vehicle Maintenance Services costs were calculated. The DA's Office explained that each program within the DA's Office is assigned an allocation percentage, which is applied against the total expenses of all programs. Therefore, for the CAR Program, the direct costs claimed were allocated from a larger pool of DA's Office costs. Per the DA's Office, the CAR Program represents approximately 3.24% of DA's Office total expenses. In addition to the CAR Program, the DA's Office participates in approximately 18 other programs, each of which is assigned an allocation percentage. The DA's Office refers to the percentages as "splits" or "spreads."

For Vehicle Maintenance Services specifically, the total monthly charges for the DA's Offices' are generated by Fleet Billing. The DA's Office then spreads the total amount amongst approximately eight different programs, including the CAR Program (Project Code DA 0006). The monthly amounts are then totaled at year-end to arrive at a dollar amount to include on the mandated cost claims. We performed a rough calculation for FY 2017-18, and the monthly splits did not equate to 3.24%; there were some variances.

In order to gain a basic understanding of the DA's Office methodology, we inquired how the 3.24% is derived. The DA's Office explained that it totals the number of people working on the program and the total dollar amount assigned to the program and divides this number by the total of all programs. However, we noted that regardless of the exact "split" percentage used for the CAR Program for each fiscal year, the county claimed costs based on an allocation method and did not claim actual direct costs to the program that were supported by source documentation.

Section V., "Reimbursable Costs," of the parameters and guidelines states, in part:

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

Recommendation

We recommend that the county:

- Follow the SCO's *Mandated Cost Manual* and the parameters and guidelines when preparing its reimbursement claims; and
- Ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

County's Response

> We understand that our program must comply with state regulations. We want to reassure you that we are willing to cooperate with your team to ensure that our program meets all the necessary standards. We have established a plan of action to address all the concerns outlined in your report. Our team has taken immediate steps to implement corrective actions, which will ensure that our program remains in compliance with state regulations.

Attachment—
County's Response to Draft Audit Report

Office of the District Attorney
Stephanie A. Bridgett

Seek truth - Do Justice

TO: California State Controller's Office

CC: Nolda Short, Auditor-Controller

FROM: Stephanie Bridgett, District Attorney

DATE: June 19, 2023

SUBJECT: SB90 Audit Response

Thank you for the opportunity to respond to the audit your agency conducted regarding our Child Abduction Unit. Below is our response to the three findings:

Finding I – Unsupported salaries & benefit cost and related indirect costs

- We understand that our program must comply with state regulations. We want to reassure you that we are willing to cooperate with your team to ensure that our program meets all the necessary standards. We have established a plan of action to address all the concerns outlined in your report. Our team has taken immediate steps to implement corrective actions, which will ensure that our program remains in compliance with state regulations.

Finding 2 – Overstated materials and supplies costs

- We understand that our program must comply with state regulations. We want to reassure you that we are willing to cooperate with your team to ensure that our program meets all the necessary standards. We have established a plan of action to address all the concerns outlined in your report. Our team has taken immediate steps to implement corrective actions, which will ensure that our program remains in compliance with state regulations.

Finding 3 – Overstated travel and training costs

- We understand that our program must comply with state regulations. We want to reassure you that we are willing to cooperate with your team to ensure that our program meets all the necessary standards. We have established a plan of action to address all the concerns outlined in your report. Our team has taken immediate steps to implement corrective actions, which will ensure that our program remains in compliance with state regulations.

Office of the District Attorney
Stephanie A. Bridgett

We appreciate your efforts in highlighting the areas of improvement in our program. We acknowledge the issues identified by your team during the audit. We take your report seriously, and we would like to express our commitment to resolving these issues.

Additionally, thank you for your suggestion to contact the Sacramento County District Attorney's Office to seek insight on how to operate our units tracking and reporting practices. At this time, we are researching the costs associated with the development of a very robust SB90 tracking program to mimic Sacramento County.

We appreciate your continued support as we work to incorporate the necessary change and improvements. Your feedback and input will be invaluable as we strive to provide high-quality services to our community.

Thank you again for your assistance and guidance during this process. If you have further suggestions or recommendations, please do not hesitate to reach out to us.

Sincerely,

Stephanie A. Bridgett

Shasta County District Attorney

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

www.sco.ca.gov

SAN LUIS OBISPO COUNTY

Audit Report

CUSTODY OF MINORS – CHILD ABDUCTION AND RECOVERY PROGRAM

Chapter 1399, Statutes of 1976;
Chapter 162, Statutes of 1992;
and Chapter 988, Statutes of 1996

July 1, 2018, through June 30, 2022

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

August 2024

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

August 22, 2024

CERTIFIED MAIL—RETURN RECEIPT REQUESTED

The Honorable James W. Hamilton, CPA, Auditor-Controller
San Luis Obispo County
1055 Monterey Street
San Luis Obispo, CA 93408

Dear Mr. Hamilton:

The State Controller's Office audited the costs claimed by San Luis Obispo County (the county) for the legislatively mandated Custody of Minors – Child Abduction and Recovery Program for the period of July 1, 2018, through June 30, 2022.

The county claimed and was paid $1,175,665 for costs of the mandated program. Our audit found that $1,426 is allowable and $1,174,239 is unallowable. The costs are unallowable primarily because the county's time records do not show the actual hours devoted to each mandated function or the validity of such costs.

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

This final audit report contains an adjustment to costs claimed by the county. If you disagree with the audit finding, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (Commission). Pursuant to the Commission's regulations, outlined in Title 2, California Code of Regulations, section 1185.1 (c), an IRC challenging this adjustment must be filed with the Commission no later than three years following the date of this report, regardless of whether this report is subsequently supplemented, superseded, or otherwise amended. IRC information is available on the Commission's website at www.csm.ca.gov/forms/IRCForm.pdf.

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

Sincerely,

Original signed by

Kimberly A. Tarvin, CPA
Chief, Division of Audits

KAT/ac

Copy: Tiffany Johansing, Department Administrator
San Luis Obispo County District Attorney's Office
Sheri Thompson, Accountant
San Luis Obispo County District Attorney's Office
Chris Hill, Principal Program Budget Analyst
Local Government Unit
California Department of Finance
Kaily Yap, Finance Budget Analyst
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California Department of Finance
Darryl Mar, Manager
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State Controller's Office

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Attachment—County's Response to Draft Audit Report

Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by San Luis Obispo County (the county) for the legislatively mandated Custody of Minors – Child Abduction and Recovery (CAR) Program for the period of July 1, 2018, through June 30, 2022.

The county claimed and was paid $1,175,665 for costs of the mandated program. Our audit found that $1,426 is allowable, and $1,174,239 is unallowable primarily because the county the county's time records do not show the actual hours devoted to each mandated function or the validity of such costs.

Background

Chapter 1399, Statutes of 1976, established the mandated CAR Program, based on the following laws:

- Civil Code section 4600.1 (repealed and added as Family Code sections 3060 through 3064 by Chapter 162, Statutes of 1992);
- Penal Code (PC) sections 278 and 278.5 (repealed and added as PC sections 277, 278, and 278.5 by Chapter 988, Statutes of 1996); and
- Welfare and Institutions Code section 11478.5 (repealed and added as Family Code Section 17506 by Chapter 478, Statutes of 1999; last amended by Chapter 759, Statutes of 2002).

These laws require the District Attorney's (DA's) Office to assist persons having legal custody of a child in:

- Locating their children when they are unlawfully taken away;
- Gaining enforcement of custody and visitation decrees and orders to appear;
- Defraying expenses related to the return of an illegally detained, abducted, or concealed child;
- Civil court action proceedings; and
- Guaranteeing the appearance of offenders and minors in court actions.

On September 19, 1979, the State Board of Control (now the Commission on State Mandates) determined that this legislation imposed a state mandate reimbursable under Government Code (GC) section 17561.

The parameters and guidelines establish the state mandate and defines reimbursement criteria. The Commission on State Mandates adopted the parameters and guidelines on January 21, 1981; they were last amended on October 30, 2009. In compliance with GC section 17558, the SCO issues the *Mandated Cost Manual for Local Agencies (Mandated Cost Manual)* for mandated programs to assist local agencies in claiming reimbursable costs.

Audit Authority

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

Objective, Scope, and Methodology

The objective of our audit was to determine whether claimed costs represent increased costs resulting from the legislatively mandated CAR Program. Specifically, we conducted this audit to determine whether claimed costs were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

Unreasonable and/or excessive costs include ineligible costs that are not identified in the program's parameters and guidelines as reimbursable costs.

The audit period was July 1, 2018, through June 30, 2022.

To achieve our objective, we performed the following procedures:

- We reviewed the annual mandated cost claims filed by the county for the audit period and identified the significant cost components of each claim as salaries and benefits, materials and supplies, travel and training, and indirect costs. We determined whether there were any errors or unusual or unexpected variances from year to year. We reviewed the claimed activities to determine whether they adhered to the SCO's *Mandated Cost Manual* and the program's parameters and guidelines.
- We completed an internal control questionnaire by interviewing key county staff members. We discussed the claim preparation process with county staff to determine what information was obtained, who obtained it, and how it was used.
- We reviewed payroll records for claimed employees. We noted various issues with the time records that we reviewed; the records provided as support for the claimed costs did not meet the requirements of the program's parameters and guidelines (see the Finding).
- We reviewed claimed materials and supplies costs. The county claimed a total of $36 for the audit period. The amount claimed is immaterial; therefore, we did not test materials and supplies costs. The entire claimed amount is allowable.
- We reviewed claimed travel and training costs. The county claimed a total of $1,390 for the audit period. The amount claimed is immaterial; therefore, we did not test travel and training costs. The entire claimed amount is allowable.
- We reviewed the claimed indirect cost rates and supporting documentation provided by the county. We found that the indirect cost rates were properly supported.
- We interviewed county personnel and reviewed the county's single audit and revenue reports to identify potential sources of offsetting

revenues and reimbursements from federal or pass-through programs applicable to this mandated program. We found that the county did not receive offsetting revenue for this mandate during the audit period.

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

Conclusion

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

For the audit period, the county claimed and was paid $1,175,665 for costs of the legislatively mandated CAR Program. Our audit found that $1,426 is allowable and $1,174,239 is unallowable.

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

Follow-up on Prior Audit Findings

We have not previously conducted an audit of the county's legislatively mandated CAR Program.

Views of Responsible Officials

We issued a draft audit report on May 3, 2024. The county's representative responded by letter dated May 13, 2024 disagreeing with the audit results. This audit report includes the county's response as an attachment.

Restricted Use

This audit report is solely for the information and use of the county, the California Department of Finance, and the SCO; it is not intended to be, and should not be, used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record and is available on the SCO website at www.sco.ca.gov.

Original signed by

Kimberly A. Tarvin, CPA
Chief, Division of Audits

August 22, 2024

Schedule—
Summary of Program Costs
July 1, 2018, through June 30, 2022

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment[1]
July 1, 2018, through June 30, 2019			
Direct costs:			
Salaries and benefits	$ 197,493	$ -	$ (197,493)
Total direct costs	197,493	-	(197,493)
Indirect costs	63,781	-	(63,781)
Total program costs	$ 261,274	-	$ (261,274)
Less amount paid by the State[2]		(261,274)	
Amount paid in excess of allowable costs claimed		$ (261,274)	
July 1, 2019, through June 30, 2020			
Direct costs:			
Salaries and benefits	$ 209,255	$ -	$ (209,255)
Travel and training	450	450	-
Total direct costs	209,705	450	(209,255)
Indirect costs	78,432	-	(78,432)
Total program costs	$ 288,137	450	$ (287,687)
Less amount paid by the State[2]		(288,136)	
Amount paid in excess of allowable costs claimed		$ (287,686)	
July 1, 2020, through June 30, 2021			
Direct costs:			
Salaries and benefits	$ 230,501	$ -	$ (230,501)
Materials and supplies	36	36	-
Travel and training	748	748	-
Total direct costs	231,285	784	(230,501)
Indirect costs	95,814	-	(95,814)
Total program costs	$ 327,099	784	$ (326,315)
Less amount paid by the State[2]		(327,099)	
Amount paid in excess of allowable costs claimed		$ (326,315)	

Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment[1]
July 1, 2021, through June 30, 2022			
Direct costs:			
Salaries and benefits	$ 208,960	$ -	$ (208,960)
Travel and training	192	192	-
Total direct costs	209,152	192	(208,960)
Indirect costs	90,004	-	(90,004)
Total program costs	$ 299,156	192	$ (298,964)
Less amount paid by the State[2]		(299,156)	
Amount paid in excess of allowable costs claimed		$ (298,964)	
Summary: July 1, 2018, through June 30, 2022			
Direct costs:			
Salaries and benefits	$ 846,209	$ -	$ (846,209)
Materials and supplies	36	36	-
Travel and training	1,390	1,390	-
Total direct costs	847,635	1,426	(846,209)
Indirect costs[3]	328,030	-	(328,030)
Total program costs	$ 1,175,665	1,426	$ (1,174,239)
Less amount paid by the State[2]		(1,175,665)	
Amount paid in excess of allowable costs claimed		$ (1,174,239)	

[1] See the Finding and Recommendation section.

[2] Payment amount current as of July 10, 2024.

[3] Adjusted for immaterial rounding error.

Finding and Recommendation

FINDING— Unsupported salaries and benefit costs and related indirect costs

The county claimed $846,209 in salaries and benefits for the audit period. We determined that the entire amount is unallowable. The related unallowable indirect costs total $328,030, for total unallowable costs of $1,174,239. The costs are unallowable because the county's time records do not show the actual hours devoted to each mandated function or the validity of such costs, and the county claimed time for activities performed on "good cause" cases.

The following table summarizes the unallowable salaries, benefits, and related indirect costs claimed, and the audit adjustment by fiscal year:

		Fiscal Year				
		2018-19	2019-20	2020-21	2021-22	Total
Unallowable salaries	**A**	$ (133,712)	$ (133,547)	$ (144,887)	$ (131,067)	$ (543,213)
Unallowable benefits	**B**	(63,781)	(75,708)	(85,614)	(77,893)	(302,996)
Total unallowable salaries and benefits	**C**	$ (197,493)	$ (209,255)	$ (230,501)	$ (208,960)	(846,209)
Claimed indirect cost rate*	**D**	47.70%	58.73%	66.13%	68.67%	
Related indirect costs **(A × D)** **	**E**	(63,781)	(78,432)	(95,814)	(90,004)	(328,030)
Audit Adjustment **(C + E)**		$ (261,274)	$ (287,687)	$ (326,315)	$ (298,964)	$ (1,174,239)

*The indirect costs base includes salaries
**Slight differences due to rounding

The county claimed two employee classifications for the Complying with Court Orders cost component: DA Investigator and Deputy DA. Most of the claimed hours pertained to the he DA Investigator classification. During the walkthrough of cost claiming procedures, the county explained that it has a SAP enterprise resource planning software system, which integrates human resources, payroll, and financial business processes. When preparing the claims, the DA's Office gathers the information from the county's SAP system and manually compiles an Excel spreadsheet titled "Program 13 Claim Worksheet." For each claimed employee, the worksheet details hours spent on the program, productive and non-productive hours, productive hourly rates, salaries, benefits, and so forth. The worksheet also lists any materials and supplies, or travel and training costs incurred for the program. Theoretically, data on the Excel worksheet should tie to the system reports, such as the Time and Earnings Report and the Hours Report. The DA's Office transfers the information in the Excel worksheet to the mandated cost claims.

Employees enter their hours into a timecard portal on a daily basis. The SAP system generates electronic timesheets and payroll reports based on the recorded information. Supervisors electronically review and approve the hours entered. The DA's Office uses "internal order" codes to track costs. The following are some examples of internal order codes:

- 132SCUST – Custody of Minors Program
- 132SVTHF – Vehicle Theft
- 132SSLESFA – Supplemental Law Enforcement Services Tracking
- SLCO – General Investigations

The employee timesheets and the Hours Report use internal order codes to indicate what program an employee worked on during each day, and for how many hours. Employee timesheets show how many hours an employee works per day, tracked by internal order code. The timesheets also show various types of leave time (holiday, vacation, sick leave, administrative leave, etc.) and attendance type, such as "telecommuting". However, the timesheets do not include a breakdown within an internal order code, for example "132SCUST," that shows how much time was spent on specific mandated activities.

We also reviewed the county's list of child abduction cases by fiscal year. We noted that many of the cases fell under PC section 278.7 (commonly referred to as "good cause" cases). During a meeting with the DA's Office, investigative staff provided a walkthrough of their procedures and discussed the types of child abduction cases that they handle. During the meeting, we confirmed that Investigators work on "good cause" cases. Time spent on "good cause" cases is unallowable because the parameters and guidelines do not identify "good cause" cases as reimbursable costs.

The parameters and guidelines incorporate requirements of PC sections 278 and 278.5, as amended by Chapter 988, Statutes of 1996. This law, known as the Parental Kidnapping Prevention Act, also added PC section 278.7. However, PC section 278.7 was not incorporated into the parameters and guidelines; therefore, any costs claimed under this section are not reimbursable.

Based on the documentation provided, we were unable to determine the mandated functions performed or the actual number of hours devoted to each function. Without a description of the mandated functions, we were unable to determine whether the county had claimed unallowable costs associated with criminal prosecution commencing with the defendant's first appearance in a California court, claimed costs associated with good cause cases, or claimed costs associated with non-mandated activities.

Section V., "Reimbursable Costs," of the parameters and guidelines begins:

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

Section VII.A.1, "Salaries and Employees' Benefits," of the parameters and guidelines states, in part:

> Identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study.

Recommendation

We recommend that the county:

- Follow the SCO's *Mandated Cost Manual* and the parameters and guidelines when preparing its reimbursement claims; and
- Ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

County Response

> The County disagrees with the finding and asserts that all costs claimed for the CAR program were qualifying and allowable under program guidelines. The District Attorney's office maintained a system of cost accounting and time approval controls to ensure that all CAR claims were accurate, complete, and supported by timekeeping records approved by supervisors familiar with CAR program guidelines. Furthermore, the ACTTC [Auditor-Controller–Treasurer-Tax Collector] notes [that] the Division of Audits did not cite any claims to be for ineligible work. With this response letter, the County formally reserves the right to file an "Incorrect Reduction Claim" with the Commission on State Mandates within three years of the State Controller's notification of adjustment.

SCO Comment

Our finding and recommendation remain unchanged.

The county states:

> The District Attorney's office maintained a system of cost accounting and time approval controls to ensure that all CAR claims were accurate, complete, and supported by timekeeping records approved by supervisors familiar with CAR program guidelines. Furthermore, the ACTTC notes the Division of Audits did not cite any claims to be for ineligible work.

It is the county's responsibility to compile and submit its mandated cost claims in accordance with the CAR Program's parameters and guidelines. The county must also support actual costs using "source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities" (Section V., "Reimbursable Costs"). We determined that the county's records did not meet the level of specificity required by the parameters and guidelines. Due to the lack of specificity of the county's records, we were unable to distinguish between reimbursable and non-reimbursable activities.

Attachment—
County's Response to Draft Audit Report

COUNTY OF SAN LUIS OBISPO
Office of James W. Hamilton, CPA
Auditor-Controller • Treasurer-Tax Collector • Public Administrator

Michael Stevens, Deputy
Justin Cooley, Deputy

May 13, 2024

Ms. Kimberly A. Tarvin, CPA
Chief, Division of Audits, Compliance Audits Bureau
Office of the State Controller
PO Box 942850
Sacramento, CA 94250

COUNTY OF SAN LUIS OBISPO RESPONSE TO DRAFT AUDIT REPORT FOR THE CUSTODY OF MINORS CHILD ABDUCTION AND RECOVERY (CAR) PROGRAM: AUDIT PERIOD JULY 1, 2018, THROUGH JUNE 30, 2022

Dear Ms. Tarvin:

The Auditor-Controller-Treasurer-Tax Collector (ACTTC) appreciates the opportunity to review the draft audit report. As reported, the District Attorney's office claimed costs reimbursable to the County of San Luis Obispo of $1,175,665 during the audit period. Of this amount, the audit deemed $1,174,239 unallowable. The primary basis provided by the Division of Audits for the disallowance was that the County's time records did not satisfactorily show that hours were for mandated functions nor sufficiently support the validity of such costs.

In denying over 99% of the costs claimed by the County, the Division of Audits did not assert that qualifying casework was not performed, nor did the Division of Audits cite any specific evidence to indicate that any costs claimed were performed for work unrelated to the CAR program.

The District Attorney's office has expressed unequivocally to the ACTTC that it carried out qualifying work for every claim submitted, and attempted in good faith to utilize the maximum capabilities of the County's SAP financial system and time approval controls to ensure records were available to accurately prepare and support CAR claims. The ACTTC deals with numerous grantor agencies both at the Federal and State levels and does not recall the wholesale denial of an entire program as was done with this audit and found it surprising the Division of Audits took this stance. However, after discussion with peer Counties, the ACTTC is less surprised with the finding as it is consistent in language and magnitude with audits conducted in other Counties.

Please accept the following as ACTTC's specific response to the finding described in the Draft Audit Report:

Finding - Unsupported salaries and benefit costs and related indirect costs
The County disagrees with the finding and asserts that all costs claimed for the CAR program were qualifying and allowable under program guidelines. The District Attorney's office maintained a system of cost accounting and time approval controls to ensure that all CAR claims were accurate, complete, and supported by timekeeping records approved by supervisors familiar with CAR program guidelines. Furthermore, the ACTTC notes the Division of Audits did not cite any claims to be for ineligible work. With this response letter, the County formally reserves the right to file an "Incorrect Reduction Claim" with the Commission on State Mandates within three years of the State Controller's notification of adjustment.

Finally, I would like to express gratitude to the Division of Audits staff for their professional coordination throughout the course of the audit.

Sincerely,

Jim Hamilton
Auditor-Controller-Treasure-Tax Collector-Public Administrator

County of San Luis Obispo Government Center
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ttc@co.slo.ca.us | http://sloacttc.com

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

www.sco.ca.gov

TEHAMA COUNTY

Audit Report

CUSTODY OF MINORS – CHILD ABDUCTION AND RECOVERY PROGRAM

Chapter 1399, Statutes of 1976;
Chapter 162, Statutes of 1992;
and Chapter 988, Statutes of 1996

July 1, 2019, through June 30, 2022

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

November 2024

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

November 14, 2024

CERTIFIED MAIL—RETURN RECEIPT REQUESTED

The Honorable Krista Peterson, Auditor-Controller
Tehama County
444 Oak Street, Room J
Red Bluff, CA 96080

Dear Auditor-Controller Peterson:

The State Controller's Office audited the costs claimed by Tehama County (the county) for the legislatively mandated Custody of Minors – Child Abduction and Recovery Program for the period of July 1, 2019, through June 30, 2022.

The county claimed and was paid $291,475 for the mandated program. Our audit found that none of the claimed costs are allowable, primarily because the county did not provide contemporaneous source documentation supporting the mandated functions performed or the actual number of hours devoted to each function.

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

This final audit report contains an adjustment to costs claimed by the county. If you disagree with the audit finding, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (Commission). Pursuant to the Commission's regulations, outlined in Title 2, California Code of Regulations, section 1185.1, subdivision (c), an IRC challenging these adjustments must be filed with the Commission no later than three years following the date of this report, regardless of whether this report is subsequently supplemented, superseded, or otherwise amended. IRC information is available on the Commission's website at www.csm.ca.gov/forms/IRCForm.pdf.

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

Sincerely,

Original signed by

Kimberly A. Tarvin, CPA
Chief, Division of Audits

KAT/rs

Copy: Matthew Rogers, District Attorney
Tehama County
Chris Hill, Principal Program Budget Analyst
Local Government Unit
California Department of Finance
Ted Doan, Finance Budget Analyst
Local Government Unit
California Department of Finance
Darryl Mar, Manager
Local Reimbursements Section
State Controller's Office
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State Controller's Office

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Attachment—County's Response to Draft Audit Report

Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by Tehama County (the county) for the legislatively mandated Custody of Minors – Child Abduction and Recovery (CAR) Program for the period of July 1, 2019, through June 30, 2022.

The county claimed and was paid $291,475 for costs of the mandated program. Our audit found that the claimed costs are unallowable, primarily because the county did not provide contemporaneous source documentation supporting the mandated functions performed or the actual number of hours devoted to each function.

Background

Chapter 1399, Statutes of 1976, established the mandated CAR Program, based on the following laws:

- Civil Code section 4600.1 (repealed and added as Family Code sections 3060 through 3064 by Chapter 162, Statutes of 1992);
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- Welfare and Institutions Code section 11478.5 (repealed and added as Family Code section 17506 by Chapter 478, Statutes of 1999; last amended by Chapter 759, Statutes of 2002).

These laws require the District Attorney's (DA's) Office to assist persons having legal custody of a child in:

- Locating their children when they are unlawfully taken away;
- Gaining enforcement of custody and visitation decrees and orders to appear;
- Defraying expenses related to the return of an illegally detained, abducted, or concealed child;
- Civil court action proceedings; and
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Audit Authority

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

Objective, Scope, and Methodology

The objective of our audit was to determine whether claimed costs represent increased costs resulting from the legislatively mandated CAR Program. Specifically, we conducted this audit to determine whether claimed costs were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

Unreasonable and/or excessive costs include ineligible costs that are not identified in the program's parameters and guidelines as reimbursable costs.

The audit period was July 1, 2019, through June 30, 2022.

To achieve our objective, we performed the following procedures:

- We reviewed the annual mandated cost claims filed by the county for the audit period and identified the significant cost components of each claim as salaries, benefits, and related indirect costs. We determined whether there were any errors or unusual or unexpected variances from year to year. We reviewed the claimed activities to determine whether they adhered to the SCO's *Mandated Cost Manual* and the program's parameters and guidelines.
- We completed an internal control questionnaire by interviewing key county staff members. We discussed the claim preparation process with county staff to determine what information was obtained, who obtained it, and how it was used.
- We reviewed payroll records for claimed employees. We noted various issues with the time records that we reviewed; the records provided as support for the claimed costs did not meet the requirements of the program's parameters and guidelines (see the Finding).
- We interviewed county personnel and reviewed the county's single audit and revenue reports to identify potential sources of offsetting revenues and reimbursements from federal or pass-through programs applicable to this mandated program. We found that the county did not receive offsetting revenue for this mandate during the audit period.

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

Conclusion

As a result of performing the audit procedures, we found an instance of noncompliance with the requirements described in our audit objective. We did not find that the county claimed costs that were funded by other sources; however, we did find that the county claimed unsupported costs, as quantified in the Schedule and described in the Finding and Recommendation section. The costs claimed by the county that were not supported by appropriate source documents are also unreasonable and/or excessive.

For the audit period, the county claimed and was paid $291,475 for costs of the legislatively mandated CAR Program. Our audit found that the entire amount is unallowable.

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

Follow-up on Prior Audit Findings

We have not previously conducted an audit of the county's legislatively mandated CAR Program.

Views of Responsible Officials

We issued a draft report on August 7, 2024. The county's representative responded by letter dated August 15, 2024, disagreeing with the audit results. This final audit report includes the county's response as an attachment.

Restricted Use

This audit report is solely for the information and use of the county, the California Department of Finance, and the SCO; it is not intended to be, and should not be, used by anyone other than these specified parties. This restriction is not intended to limit distribution of this audit report, which is a matter of public record and will be available on the SCO website at www.sco.ca.gov.

Original signed by

Kimberly A. Tarvin, CPA
Chief, Division of Audits

November 14, 2024

Schedule—
Summary of Program Costs
July 1, 2019, through June 30, 2022

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment[1]
July 1, 2019, through June 30, 2020			
Direct costs:			
Salaries and benefits [2]	$ 76,527	$ -	$ (76,527)
Total direct costs	76,527	-	(76,527)
Indirect costs	29,276	-	(29,276)
Total direct and indirect costs	105,803	-	(105,803)
Less offsetting revenue	-	-	-
Total program costs	$ 105,803	-	$ (105,803)
Less amount paid by the State [3]		(105,803)	
Amount paid in excess of allowable costs claimed		$ (105,803)	
July 1, 2020, through June 30, 2021			
Direct costs:			
Salaries and benefits	$ 71,841	$ -	$ (71,841)
Total direct costs	71,841	-	(71,841)
Indirect costs	15,263	-	(15,263)
Total direct and indirect costs	87,104	-	(87,104)
Less offsetting revenue	-	-	-
Total program costs	$ 87,104	-	$ (87,104)
Less amount paid by the State [3]		(87,104)	
Amount paid in excess of allowable costs claimed		$ (87,104)	

Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment[1]
July 1, 2021, through June 30, 2022			
Direct costs:			
Salaries and benefits	$ 77,953	$ -	$ (77,953)
Total direct costs	77,953	-	(77,953)
Indirect costs	20,615	-	(20,615)
Total direct and indirect costs	98,568	-	(98,568)
Less offsetting revenue	-	-	-
Total program costs	$ 98,568	-	$ (98,568)
Less amount paid by the State [3]		(98,568)	
Amount paid in excess of allowable costs claimed		$ (98,568)	
Summary: July 1, 2019, through June 30, 2022			
Direct costs:			
Salaries and benefits	$ 226,321	$ -	$ (226,321)
Total direct costs	226,321	-	(226,321)
Indirect costs	65,154	-	(65,154)
Total direct and indirect costs	291,475	-	(291,475)
Less offsetting revenue	-	-	-
Total program costs	$ 291,475	-	$ (291,475)
Less amount paid by the State [3]		(291,475)	
Amount paid in excess of allowable costs claimed		$ (291,475)	

[1] See the Finding and Recommendation section.

[2] Adjusted for rounding errors.

[3] Payment amount current as of June 26, 2024.

Finding and Recommendation

FINDING—
Unsupported salaries, benefits, and related indirect costs

The county claimed $226,321 in salaries and benefits for the audit period. We determined that the entire amount is unallowable. The related unallowable indirect costs total $65,154, for total unallowable costs of $291,475. The costs are unallowable primarily because the county did not provide contemporaneous source documentation supporting the mandated functions performed nor the actual number of hours devoted to each function.

The following is a summary of the unallowable salaries and benefits, the related indirect costs, and the audit adjustment:

Cost Elements		Fiscal Year 2019-20	2020-21	2021-22	Total
Total unallowable salaries	**A**	(45,390)	(41,817)	(45,507)	(132,714)
Total unallowable benefits	**B**	(31,137)	(30,024)	(32,446)	(93,607)
Total unallowable salaries and benefits **[A+B]**	**C**	(76,527)	(71,841)	(77,953)	(226,321)
Claimed indirect cost rate	**D**	64.50%	36.50%	45.30%	
Related indirect costs **[A×D]** [1]	**E**	(29,276)	(15,263)	(20,615)	(65,154)
Audit Adjustment **[C+E]**	**F**	$ (105,803)	$ (87,104)	$ (98,568)	$ (291,475)

[1] Immaterial adjustment due to rounding

The county claimed two cost components (Compliance with Court Orders and Return of Children to Custodian) for fiscal year (FY) 2019-20 and FY 2020-21 and one cost component (Compliance with Court Orders) for FY 2021-22. The county claimed two DA Investigators for FY 2019-20 and one DA Investigator for FY 2020-21 and FY 2021-22.

To support the hours claimed, the county provided bi-weekly timesheets that are completed by employees to document total hours worked for different assignments. The timesheets list the pay period, name of employee, title of employee, table of assignments with overtime delineated, and different leave types (workers' compensation, management leave, leave without pay, vacation, compensatory time, holiday, or family/sick leave).

For all fiscal years in the audit period, the timesheets provided to support hours claimed do not reconcile to the mandated cost claims filed. After discussions with DA's Office staff members, we determined that DA Investigators estimate their hours on their timesheets based on the program budgeted salary indicated on their Personnel Action Form. The DA Investigators claimed for each fiscal year are budgeted 50% to the Child Abduction assignment and 50% to a different assignment (e.g., Welfare Fraud, Auto Insurance, etc.). DA staff members also explained that claimed hours include non-productive leave types such as workers' compensation, management leave, leave without pay, vacation, compensatory time, holiday, and family/sick leave. As evidenced in the timesheets, there is no breakdown within the child abduction assignment that shows how much time was spent on specific mandated activities.

The county provided child abduction case logs identifying incidents in which agencies contacted parties about compliance with court orders involving children and/or child custody disputes. Child abduction case names and numbers are logged in the child abduction case log and an activity code (e.g., 1. Compliance with Court Order; 2a. Out-of-Jurisdiction Order USA; 2b. Out of Jurisdiction International; 3. Secure Offender Appearance; 4. Return of Children to Custodian) is also identified. The case logs do not provide dates or a breakdown within the activity to show how much time was spent on specific mandated activities.

Furthermore, after discussions with DA's Office staff, we noted that DA Investigators also take on "good cause" cases. DA Investigators work on approximately 70% to 80% of the "good cause" cases that the DA's Office receives. Time spent on activities related to "good cause" cases is unallowable because the parameters and guidelines do not identify such cases as reimbursable. The parameters and guidelines incorporate requirements of PC sections 278 and 278.5 as amended by Chapter 988, Statutes of 1996. This law, known as the Parental Kidnapping Prevention Act, also added PC section 278.7. However, PC section 278.7 was not incorporated into the parameters and guidelines; therefore, any costs claimed under this section are not reimbursable.

During our fieldwork, the county provided a sample of child abduction case files for the audit period. Case files include a standardized intake form on which the assigned DA Investigator manually enters the action taken, date, time, activity type, parties of the case, and case tracking number. DA Investigators use the form to summarize the actions taken—typically phone calls or field visits—and note the date and time of the call or visit and the results. However, the child abduction case files do not describe the mandated functions performed or specify the actual number of hours devoted to each function.

Section V., "Reimbursable Costs," of the parameters and guidelines begins:

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

Section VI.A, "Non-Reimbursable Costs," of the parameters and guidelines states:

> Costs associated with criminal prosecution, commencing with the defendant's first appearance in a California court, for offenses defined in Sections 278 or 278.5 of the Penal Code, wherein the missing, abducted, or concealed child(ren) has been returned to the lawful person or agency.

Section VII.A.1., "Salary and Employees' Benefits" of the parameters and guidelines states, in part:

> Identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. . . .

Recommendation

We recommend that the county:

- Follow the SCO's *Mandated Cost Manual* and the mandated program's parameters and guidelines when preparing its reimbursement claims; and
- Ensure that claimed costs are actual costs and supported by source documentation.

County's Response

> This Office is in receipt of the above-referenced draft report, wherein the audit found that all costs claimed by this Office are unallowable. This Office respectfully, but completely, disagrees with the findings and conclusions of the audit.
>
> For context, the Tehama County District Attorney's Office started our Child Abduction and Recovery Program ("CAR") reimbursement program reluctantly and with great trepidation, based on prior negative experiences with SB90 reimbursement programs. We were assured that the CAR programs were receiving reimbursement in a timely manner and that we would have the same experience with state reimbursement. Contemporaneously with the aforementioned assurances, this Office also prosecuted a heinous double homicide which was based in large part on child custody issues, wherein the murderer did not want to comply with a court-ordered custody agreement.
>
> We recognized both a need and an opportunity to start a more robust, CAR reimbursable program and did so as modestly as possible by funding only one-half of an Investigator and attendant expenses. The program was a success and provided support to allied law enforcement agencies while at the same time taking a proactive approach to CAR issues. We truly believe that our program prevented crime and kept children safer.
>
> In the same vein, to clarify a point at page six of the draft, the Tehama County District Attorney's Office only assigned one Investigator to work on the CAR program for 50% of their time. The wording of the draft audit at page six could be interpreted to indicate that we had multiple Investigators in the CAR assignment, which was never done.
>
> Our disagreement with the audit's findings was made clear to the audit team during our exit interview. The draft audit states at several points, such as at page six, that "The costs are unallowable primarily because the county did not provide contemporaneous source documentation supporting the mandated functions performed nor the actual number of hours devoted to each function." We disagree with this assertion, but in order to avoid belaboring the point, will simply summarize our process:

- A full-time Investigator was assigned to the CAR program at 50% as reflected on Tehama County Personnel Action Forms.
- The assigned Investigator worked in the CAR program 50% of the time as directed.
- The assigned Investigator maintained their County timecards to reflect their 50% assignment.
- The assigned Investigator maintained CAR case logs and authored reports to document CAR activities.

This Office fails to see how the above-referenced documentation does not comport with Section V of the parameters and guidelines, as referenced at page seven of the draft report. Section V defines source documentation:

> A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign in sheets, invoices, and receipts.

Clearly, the aforementioned documents fall into Section V's delineated categories and were created at or near the same time the actual cost was incurred. The draft report acknowledges as much at page six,

> Case files include a standardized intake form on which the assigned DA Investigator manually enters the action taken, date, time, activity type, parties of the case, and case tracking number. DA Investigators use the form to summarize the actions taken – typically phone calls or field visits – and note the date and time of the call or visit and the results.

The draft audit report then reaches a conclusion not supported by its own previous summary by stating, "However, the child abduction case files do not describe the mandated functions performed or specify the actual number of hours devoted to each function." The conclusion as quoted does not logically follow the summary recited just one sentence before.

The draft audit report attempts to impose a standard of record keeping not required by Section V and which, quite frankly, is likely unattainable in programs such as this. The level of record keeping suggested by the draft audit may be realistic for an assignment that does not require field work or interaction with the public but is completely unrealistic for an assignment such as this that necessitates field work, travel and interaction with upset and difficult individuals, just to name a few essential functions. We were informed during our exit conference that this audit team had performed "six to eight" similar audits of CAR programs and that all had negative findings such as ours that disallowed all claimed expenses. This Office finds that statement striking and clearly indicative of a serious problem with both the SB90 program and the corresponding audits.

Further, the draft audit asserted that Investigators' work on "good cause" cases is not reimbursable, but this assertion is flawed. "Good cause" cases refer to a parent with physical custody of a child, pursuant to a lawful court order, who wishes to withhold the child from the other parent out of fear for the child's safety. The parent reporting to the District Attorney's Office that they are withholding their child is to say that they are not stealing or kidnapping the child, but are keeping the

child for the safety of the child. This activity falls squarely within Compliance with Court Order, a reimbursable activity, because the court order governing child custody is being violated by the withholding parent.

This Office takes issue with the draft audit's assertion that non-productive leave is an unallowable expense, but at page eight quotes parameters and guidelines, Section VII.A.1, to include, "…related benefits…" Leave time is a negotiated, contractual benefit earned by an employee during the course of their employment and this Office disagrees with the assertion that leave time is non-reimbursable.

The audit team repeatedly indicated that they believe we did the work with respect to the CAR program and that they do not doubt that the work was done. A conclusion that no costs were allowable - no salary, no benefits and no attendant expenses - flies in the face of the audit team's statements and is unsupported by the thorough documentation provided by this Office.

Should the draft report become final and the county be required to reimburse the state $291,475 for 100% of the costs of three years of the CAR program the District Attorney's Office will not continue the CAR program in its current form, an unfortunate reality which will spell the end of a successful program that has enhanced the safety of children in Tehama County.

SCO's Response

Our finding and recommendation remain unchanged. We will address the county's comments in the order in which they appear in the county's draft report response.

On page 2, the county summarizes its CAR Program process as follows:

- A full-time Investigator was assigned to the CAR program at 50% as reflected on Tehama County Personnel Action Forms.
- The assigned Investigator worked in the CAR program 50% of the time as directed.
- The assigned Investigator maintained their County timecards to reflect their 50% assignment.
- The assigned Investigator maintained CAR case logs and authored reports to document CAR activities.

This Office fails to see how the above-referenced documentation does not comport with Section V of the parameters and guidelines, as referenced at page seven of the draft report. Section V defines source documentation:

> A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign in sheets, invoices, and receipts.

The county prepared timesheets using predetermined percentages on the Personnel Action Forms to report the time that employees worked on mandate-related activities. Because the county determined these percentages before the employees performed the activities, the

percentages do not reflect actual hours worked on the mandated program as required by the parameters and guidelines.

The county's response states on page 2:

> Clearly, the aforementioned documents fall into Section V's delineated categories and were created at or near the same time the actual cost was incurred. The draft report acknowledges as much at page six,
>
> > Case files include a standardized intake form on which the assigned DA Investigator manually enters the action taken, date, time, activity type, parties of the case, and case tracking number. DA Investigators use the form to summarize the actions taken – typically phone calls or field visits – and note the date and time of the call or visit and the results.

As discussed previously, the timesheets provided by the county are not adequate source documentation. We reviewed the county's timesheets, case logs, and case files, and determined that the documents did not—separately or in conjunction with one another—describe (or specify) the actual number of hours devoted to each reimbursable activity or function. The county stated to us on several occasions that the time increments claimed were estimated, not actual.

The county's response also states:

> Further, the draft audit asserted that Investigators' work on "good cause" cases is not reimbursable, but this assertion is flawed. "Good cause" cases refer to a parent with physical custody of a child, pursuant to a lawful court order, who wishes to withhold the child from the other parent out of fear for the child's safety. The parent reporting to the District Attorney's Office that they are withholding their child is to say that they are not stealing or kidnapping the child, but are keeping the child for the safety of the child. This activity falls squarely within Compliance with Court Order, a reimbursable activity, because the court order governing child custody is being violated by the withholding parent.

We disagree. Activities performed related to PC section 278.7, commonly referred to as "good cause cases," are not considered reimbursable mandated activities. Furthermore, the documentation provided as support for the claims did not contain the detail required to determine the mandated functions performed or identify employees' time spent on activities related to cases under PC section 278.7.

On page 3 of its response, the county states:

> This Office takes issue with the draft audit's assertion that non-productive leave is an unallowable expense, but at page eight quotes parameters and guidelines, Section VII.A.1, to include, "…related benefits…" Leave time is a negotiated, contractual benefit earned by an employee during the course of their employment and this Office disagrees with the assertion that leave time is non-reimbursable.

We disagree. Section V. of the parameters and guidelines states, in part:

> The claimant is only allowed to claim and be reimbursed for increased costs for the reimbursable activities…increased cost is limited to the cost

of an activity that the claimant is required to incur as a result of the mandate.

Non-productive leave earned by an employee under contract with the county is not a reimbursable cost. Only increased costs actually incurred as a result of this mandate are eligible for reimbursement. The county previously stated that hours claimed included non-productive leave hours; those non-productive hours cannot be claimed for reimbursement, as they are not an increased cost required by the mandate.

Attachment—
County's Response to Draft Audit Report

COURTHOUSE ANNEX
444 OAK ST., RM "L"
P.O. BOX 519
RED BLUFF, CA 96080

HOURS
8 A.M. - 5 P.M.

FAX
(530) 527-4735

District Attorney
County of Tehama

CRIMINAL DIVISION
(530) 527-3053

VICTIM/WITNESS DIVISION
(530) 527-4296

BUREAU OF INVESTIGATION
(530) 529-3590



MATTHEW D. ROGERS

August 15, 2024

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

Re: Response to Draft Audit Findings: Tehama County Custody of Minors – Child Abduction and Recovery Program

Dear Chief Kurokawa,

This Office is in receipt of the above-referenced draft report, wherein the audit found that all costs claimed by this Office are unallowable. This Office respectfully, but completely, disagrees with the findings and conclusions of the audit.

For context, the Tehama County District Attorney's Office started our Child Abduction and Recovery Program ("CAR") reimbursement program reluctantly and with great trepidation, based on prior negative experiences with SB90 reimbursement programs. We were assured that the CAR programs were receiving reimbursement in a timely manner and that we would have the same experience with state reimbursement. Contemporaneously with the aforementioned assurances, this Office also prosecuted a heinous double homicide which was based in large part on child custody issues, wherein the murderer did not want to comply with a court-ordered custody agreement.

We recognized both a need and an opportunity to start a more robust, CAR reimbursable program and did so as modestly as possible by funding only one-half of an Investigator and attendant expenses. The program was a success and provided support to allied law enforcement agencies while at the same time taking a proactive approach to CAR issues. We truly believe that our program prevented crime and kept children safer.

In the same vein, to clarify a point at page six of the draft, the Tehama County District Attorney's Office only assigned one Investigator to work on the CAR program for 50% of their time. The wording of the draft audit at page six could be interpreted to indicate that we had multiple Investigators in the CAR assignment, which was never done.

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Sincerely,

Matthew D. Rogers
District Attorney

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

www.sco.ca.gov

VENTURA COUNTY

Audit Report

CHILD ABDUCTION AND RECOVERY PROGRAM

Chapter 1399, Statutes of 1976; Chapter 162,
Statutes of 1992; and Chapter 988, Statutes of 1996

July 1, 1999, through June 30, 2002

STEVE WESTLY
California State Controller

December 2004

STEVE WESTLY
California State Controller

December 10, 2004

The Honorable Christine L. Cohen
Auditor-Controller
Ventura County
800 South Victoria Avenue, L#1540
Ventura, CA 93009-1540

Dear Ms. Cohen:

The State Controller's Office audited the claims filed by Ventura County for costs of the legislatively mandated Child Abduction and Recovery Program (Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of 1996) for the period of July 1, 1999, through June 30, 2002.

The county claimed $1,682,245 ($1,683,245 less a $1,000 penalty for filing a late claim) for the mandated program. Our audit disclosed that $1,601,726 is allowable and $80,519 is unallowable. The unallowable costs occurred primarily because the county claimed unsupported costs, overstated its indirect cost rate, and did not report offsetting savings. The State paid the county $857,401. Allowable costs claimed exceed the amount paid by $744,325.

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

Sincerely,

Original Signed By:

VINCENT P. BROWN
Chief Operating Officer

VPB:JVB/jj

cc: (See page 2)

cc: Tom Dawson
Financial Analyst
Auditor-Controller's Office
Ventura County
The Honorable Gregory D. Totten
District Attorney
Ventura County
Melvin L. Chambers, Manager
Fiscal and Administrative Services
Ventura County District Attorney's Office
James Tilton, Program Budget Manager
Corrections and General Government
Department of Finance

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Audit Report

Summary

The State Controller's Office (SCO) audited the claims filed by Ventura County for costs of the legislatively mandated Child Abduction and Recovery Program (Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of 1996) for the period of July 1, 1999, through June 30, 2002. The last day of fieldwork was June 16, 2004.

The county claimed $1,682,245 ($1,683,245 less a $1,000 penalty for filing a late claim) for the mandated program. The audit disclosed that $1,601,726 is allowable and $80,519 is unallowable. The unallowable costs occurred primarily because the county claimed unsupported costs, overstated its indirect cost rate, and did not report offsetting savings. The State paid the county $857,401. Allowable costs claimed exceed the amount paid by $744,325.

Background

Family Code Sections 3060 through 3064; *Penal Code* Sections 277, 278, and 278.5; and *Welfare and Institutions Code* Section 114785 were added and amended by Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of 1996. The law requires the District Attorney's Office to assist persons having legal custody of a child in:

- Locating their children when they are unlawfully taken away;
- Gaining enforcement of custody and visitation decrees and orders to appear;
- Defraying expenses related to the return of an illegally detained, abducted, or concealed child,
- Civil court action proceedings; and
- Guaranteeing the appearance of offenders and minors in court actions.

On September 19, 1979, the State Board of Control, (now the Commission on State Mandates) determined that this legislation imposed a state mandate reimbursable under *Government Code* Section 17561.

Parameters and Guidelines establishes the state mandate and defines reimbursement criteria. The Commission on State Mandates adopted the *Parameters and Guidelines* on January 21, 1981, and last amended it on August 26, 1999. In compliance with *Government Code* Section 17558, the SCO issues claiming instructions for mandated programs, to assist local agencies in claiming reimbursable costs.

Objective, Scope, and Methodology

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Child Abduction and Recovery Program for the period of July 1, 1999, through June 30, 2002.

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

We conducted the audit according to *Government Auditing Standards*, issued by the Comptroller General of the United States, and under the authority of *Government Code* Section 17558.5. We did not audit the county's financial statements. Our scope was limited to planning and performing audit procedures necessary to obtain reasonable assurance that costs claimed were allowable for reimbursement. Accordingly, we examined transactions, on a test basis, to determine whether the costs claimed were supported.

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

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

For the audit period, Ventura County claimed $1,682,245 ($1,683,245 less a $1,000 penalty for filing a late claim) for Child Abduction and Recovery Program costs. The audit disclosed that $1,601,726 is allowable and $80,519 is unallowable.

For fiscal year (FY) 1999-2000, the State paid the county $365,780. The audit disclosed that $331,156 is allowable. The county should return $34,624 to the State.

For FY 2000-01, the State paid the county $191,621. The audit disclosed that $523,027 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling $331,406, contingent upon available appropriations.

For FY 2001-02, the State paid the county $300,000. The audit disclosed that $747,543 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling $447,543, contingent upon available appropriations.

Views of Responsible Official

We issued a draft audit report on October 29, 2004. Christine L. Cohen, Auditor-Controller, responded by letter dated November 12, 2004, (Attachment) agreeing with the audit results. The final audit report includes the county's response.

Restricted Use

This report is solely for the information and use of Ventura 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

Schedule 1—
Summary of Program Costs
July 1, 1999, through June 30, 2001

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments	Reference [1]
July 1, 1999, through June 30, 2000				
Salaries and benefits	$ 241,604	$ 223,966	$ (17,638)	Finding 1
Services and supplies	32,400	32,400	—	
Subtotals	274,004	256,366	(17,638)	
Indirect costs	92,776	75,790	(16,986)	Findings 1, 2
Subtotals	366,780	332,156	(34,624)	
Less offsetting savings/reimbursements	—	—	—	
Total claimed costs	366,780	332,156	(34,624)	
Less late filing penalty	(1,000)	(1,000)	—	
Total net claim	$ 365,780	331,156	$ (34,624)	
Less amount paid by the State		(365,780)		
Allowable costs claimed in excess of (less than) amount paid		$ (34,624)		
July 1, 2000, through June 30, 2001				
Salaries and benefits	$ 345,253	$ 338,982	$ (6,271)	Finding 1
Services and supplies	62,281	62,281	—	
Subtotals	407,534	401,263	(6,271)	
Indirect costs	124,982	122,712	(2,270)	Finding 1
Subtotals	532,516	523,975	(8,541)	
Less offsetting savings/reimbursements	—	(948)	(948)	Finding 3
Total claimed costs	532,516	523,027	(9,489)	
Less late filing penalty	—	—	—	
Total net claim	$ 532,516	523,027	$ (9,489)	
Less amount paid by the State		(191,621)		
Allowable costs claimed in excess of (less than) amount paid		$ 331,406		
July 1, 2001, through June 30, 2002				
Salaries and benefits	$ 549,646	$ 522,678	$ (26,968)	Finding 1
Services and supplies	41,927	41,927	—	
Subtotals	591,573	564,605	(26,968)	
Indirect costs	192,376	182,938	(9,438)	Finding 1
Subtotals	783,949	747,543	(36,406)	
Less offsetting savings/reimbursements	—	—	—	

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments	Reference [1]
July 1, 2001, through June 30, 2002 (continued)				
Total claimed costs	783,949	747,543	(36,406)	
Less late filing penalty	—	—	—	
Total net claim	$ 783,949	747,543	$ (36,406)	
Less amount paid by the State		(300,000)		
Allowable costs claimed in excess of (less than) amount paid		$ 447,543		
Summary: July 1, 1999, through June 30, 2002				
Salaries and benefits	$ 1,136,503	$ 1,085,626	$ (50,877)	Finding 1
Services and supplies	136,608	136,608	—	
Subtotals	1,273,111	1,222,234	(50,877)	
Indirect costs	410,134	381,440	(28,694)	Findings 1, 2
Subtotals	1,683,245	1,603,674	(79,571)	
Less offsetting savings/reimbursements	—	(948)	(948)	Finding 3
Total claimed costs	1,683,245	1,602,726	(80,519)	
Less late filing penalty	(1,000)	(1,000)	—	
Total net claim	$ 1,682,245	1,601,726	$ (80,519)	
Less amount paid by the State		(857,401)		
Allowable costs claimed in excess of (less than) amount paid		$ 744,325		

[1] See the Findings and Recommendations section.

Findings and Recommendations

**FINDING 1—
Unallowable salaries, benefits, and related indirect costs**

The county claimed unallowable salary and benefit costs of $50,877 for the audit period. The related indirect costs total $18,481.

The county did not support $26,904 of the $136,133 claimed for part-time investigators' salaries and benefits for the audit period. The county claimed 2,237 hours, yet was able to support only 904 hours through time logs, overtime request forms, and contemporaneously prepared case file memoranda.

For FY 2001-02, the county did not support $23,973 of the annual salaries and benefits claimed for an investigator and a legal processing assistant related to the mandate. The investigator performed mandated activities effective August 20, 2001. The legal processing agent performed mandated activities from October 29, 2001, through June 22, 2002.

Parameters and Guidelines specifies that only the actual increased costs incurred and supported by appropriate documentation are reimbursable.

Following is a summary of the audit adjustments to salary and benefit costs and to related indirect costs.

	Fiscal Year			
	1999-2000	2000-01	2001-02	Total
Salaries and benefits:				
Unsupported part-time investigators	$(17,638)	$ (6,271)	$ (2,995)	$(26,904)
Unsupported salary costs claimed	—	—	(23,973)	(23,973)
Total salaries and benefits	(17,638)	(6,271)	(26,968)	(50,877)
Related indirect costs	(6,773)	(2,270)	(9,438)	(18,481)
Audit adjustment	$(24,411)	$ (8,541)	$(36,406)	$(69,358)

Recommendation

We recommend that the county implement policies and procedures to ensure that it supports all claimed costs.

**FINDING 2—
Overstated indirect costs**

For FY 1999-2000, the county overstated indirect costs by $10,213.

The county included $823,013 of services and supplies (uniform and safety clothing, witness and interpreter expenses, other professional and special services, temporary help, special department expenses, and lease payments) as indirect rather than direct costs when calculating the District Attorney's Office indirect cost rate proposal (ICRP). In the following two fiscal years, the county included the same activities as direct costs.

The adjustment of the $823,013 in services and supplies resulted in a reduction of the ICRP by 4.56%, from 38.4% to 33.84%. The overstated ICRP resulted in the following adjustment:

	Fiscal Year 1999-2000
Supported ICRP	33.84%
Claimed ICRP	(38.40)%
Overstated ICRP	(4.56)%
Allowable costs	$ 223,966
Overstated ICRP	× (4.56)%
Audit adjustment	$ 10,213

Parameters and Guidelines states that actual costs claimed are to be traceable to source documents that show evidence of the validity of such costs and their relationship to the mandate program.

Recommendation

We recommend that the county ensure that it properly supports all claimed costs.

FINDING 3— Unreported reimbursements

For FY 2000-01, the county did not reduce claimed costs by the $948 it received in restitution payments from defendants for partial reimbursement of mandate-related costs.

Parameters and Guidelines states that funds received as a result of costs assessed against a defendant or other party in a criminal or civil action for the return or care of a minor must be shown and used as an offset against the claimed costs.

Recommendation

We recommend that the county ensure that any costs reimbursed from other revenue sources are deducted from the costs claimed.

Attachment—
County's Response to
Draft Audit Report

CHRISTINE L. COHEN
AUDITOR-CONTROLLER
County of Ventura
800 South Victoria Avenue
Ventura, Ca 93009-1540

CHIEF DEPUTIES
JAMES M. TAMEKAZU
LOUISE WEBSTER
SANDRA BICKFORD
MERCY GRIECO

November 12, 2004

Jim L. Spano, Chief
Compliance Audits Bureau
State Controllers Office
Division of Audits
Post Office Box 942850
Sacramento, CA 94250-5874

SUBJECT: CHILD ABDUCTION AND RECOVERY PROGRAM DRAFT AUDIT FINDINGS

Dear Mr. Spano:

The purpose of this letter is to respond as requested to the draft of the State Controller's Office report regarding the claims of Ventura County for the legislatively mandated Child Abduction and Recovery program (Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of 1996) for the period of July 1, 1999, through June 30, 2002

We have reviewed the enclosed draft report and concur with the summary findings and recommendations indicated in the report.

If you have any questions, please contact Mercy Grieco, Chief Deputy Auditor-Controller, at (805) 654-3191

Sincerely,

CHRISTINE L. COHEN
Auditor-Controller

Enclosure

cc: Gregory D. Totten, District Attorney

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

http://www.sco.ca.gov

YOLO COUNTY

Audit Report

CUSTODY OF MINORS – CHILD ABDUCTION AND RECOVERY PROGRAM

Chapter 1399, Statutes of 1976;
Chapter 162, Statutes of 1992;
and Chapter 988, Statutes of 1996

July 1, 2018, through June 30, 2022

MALIA M. COHEN

CALIFORNIA STATE CONTROLLER

November 2024

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

November 8, 2024

CERTIFIED MAIL—RETURN RECEIPT REQUESTED

Mr. Tom Haynes, Chief Financial Officer
Yolo County
625 Court Street
Woodland, CA 95776

Dear Mr. Haynes:

The State Controller's Office audited the costs claimed by Yolo County (the county) for the legislatively mandated Custody of Minors – Child Abduction and Recovery Program for the period of July 1, 2018, through June 30, 2022.

The county claimed and was paid $2,509,673 for costs of the mandated program. Our audit found that $16,805 is allowable and $2,492,868 is unallowable. The costs are unallowable because the county did not provide contemporaneous supporting documentation, did not support the amount claimed, did not claim actual costs, and did not show that claimed costs are a direct cost to the program.

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

This final audit report contains an adjustment to costs claimed by the county. If you disagree with the audit findings, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (Commission). Pursuant to the Commission's regulations, outlined in Title 2, *California Code of Regulations*, section 1185.1, subdivision (c), an IRC challenging these adjustments must be filed with the Commission no later than three years following the date of this report, regardless of whether this report is subsequently supplemented, superseded, or otherwise amended. IRC information is available on the Commission's website at www.csm.ca.gov/forms/IRCForm.pdf.

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

Sincerely,

Original signed by

Kimberly A. Tarvin, CPA
Chief, Division of Audits

KAT/rs

Copy: Nikki Abaurrea, Chief Fiscal Administrative Officer
Yolo County District Attorney's Office
Chris Hill, Principal Program Budget Analyst
Local Government Unit
California Department of Finance
Ted Doan, Finance Budget Analyst
Local Government Unit
California Department of Finance
Darryl Mar, Manager
Local Reimbursements Section
State Controller's Office
Everett Luc, Supervisor
Local Reimbursements Section
State Controller's Office

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Attachment—County's Response to Draft Audit Report

Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by Yolo County (the county) for the legislatively mandated Custody of Minors – Child Abduction and Recovery (CAR) Program for the period of July 1, 2018, through June 30, 2022.

The county claimed and was paid $2,509,673 for costs of the mandated program. Our audit found that $16,805 is allowable and $2,492,868 is unallowable. The costs are unallowable because the county did not provide contemporaneous supporting documentation, did not support the amount claimed, did not claim actual costs, and did not show that the claimed costs are a direct cost to the program.

Background

Chapter 1399, Statutes of 1976, established the mandated CAR Program, based on the following laws:

- Civil Code section 4600.1 (repealed and added as Family Code sections 3060 through 3064 by Chapter 162, Statutes of 1992);
- Penal Code sections 278 and 278.5 (repealed and added as Penal Code sections 277, 278, and 278.5 by Chapter 988, Statutes of 1996); and
- Welfare and Institutions Code section 11478.5 (repealed and added as Family Code section 17506 by Chapter 478, Statutes of 1999; last amended by Chapter 759, Statutes of 2002).

These laws require the District Attorney's (DA's) Office to assist persons having legal custody of a child in:

- Locating their children when they are unlawfully taken away;
- Gaining enforcement of custody and visitation decrees and orders to appear;
- Defraying expenses related to the return of an illegally detained, abducted, or concealed child;
- Civil court action proceedings; and
- Guaranteeing the appearance of offenders and minors in court actions.

On September 19, 1979, the State Board of Control (now the Commission on State Mandates, or "the Commission") determined that this legislation imposed a state mandate reimbursable under Government Code (GC) section 17561.

The parameters and guidelines establish the state mandate and define reimbursement criteria. The Commission adopted the parameters and guidelines on January 21, 1981; they were last amended on October 30, 2009. In compliance with GC section 17558, the SCO issues the *Mandated Cost Manual for Local Agencies (Mandated Cost Manual)* for mandated programs to assist local agencies in claiming reimbursable costs.

Audit Authority

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

Objective, Scope, and Methodology

The objective of our audit was to determine whether claimed costs represent increased costs resulting from the legislatively mandated CAR Program. Specifically, we conducted this audit to determine whether claimed costs were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

Unreasonable and/or excessive costs include ineligible costs that are not identified in the program's parameters and guidelines as reimbursable costs.

The audit period was July 1, 2018, through June 30, 2022.

To achieve our objective, we performed the following procedures:

- We reviewed the annual mandated cost claims filed by the county for the audit period and identified the significant cost components of each claim as salaries and benefits, materials and supplies, and indirect costs. We determined whether there were any errors or unusual or unexpected variances from year to year. We also reviewed the activities claimed to determine whether they adhered to the SCO's *Mandated Cost Manual* and the program's parameters and guidelines.
- We completed an internal control questionnaire by interviewing key county staff. We discussed the claim preparation process with county staff to determine what information was obtained, who obtained it, and how it was used.
- We reviewed payroll records for claimed employees. The records provided as support for the claimed costs did not meet the requirements of the program's parameters and guidelines (see Finding 1).
- We reviewed claimed materials and supplies costs and found that the county claimed costs that were not supported by source documentation. We were unable to verify that costs claimed under materials and supplies were a direct cost to the program and were for mandated activities. We also found that the county did not support the claimed costs and claimed allocated costs as direct costs. Per the program's parameters and guidelines, only actual costs are allowable (see Finding 2).
- We reviewed the county's single audit report to identify potential sources of offsetting revenues and reimbursements from federal or pass-through programs applicable to this mandated program. The county did not claim offsetting revenues for the audit period, and we found no instances of unreported offsetting revenue. We noted no exceptions.

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

Conclusion

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

For the audit period, the county claimed and was paid $2,509,673 for costs of the legislatively mandated CAR Program. Our audit found that $16,805 is allowable and $2,492,868 is unallowable.

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

Follow-up on Prior Audit Findings

Our prior audit report for the period of July 1, 2000, through June 30, 2004, issued on December 30, 2005, disclosed no findings. The prior audit report was conducted under the program's previous parameters and guidelines, adopted on August 26, 1999.

Views of Responsible Officials

We issued a draft audit report on August 9, 2024. The county's representative responded by letter dated August 19, 2024, disagreeing with the audit results. This final audit report includes the county's response as an attachment.

Restricted Use

This audit report is solely for the information and use of the county, the California Department of Finance, and the SCO; it is not intended to be, and should not be, used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record and is available on the SCO website at www.sco.ca.gov.

Original signed by

Kimberly A. Tarvin, CPA
Chief, Division of Audits

November 8, 2024

Schedule—
Summary of Program Costs
July 1, 2018, through June 30, 2022

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference [1]
July 1, 2018, through June 30, 2019				
Direct Costs:				
Salaries and benefits	$ 528,128	-	$ (528,128)	Finding 1
Materials and supplies	38,643	3,957	(34,686)	Finding 2
Total direct costs	566,771	3,957	(562,814)	
Indirect costs	75,926	-	(75,926)	Finding 1
Total indirect and direct costs	642,697	3,957	(638,740)	
Less: offsetting revenue	-	-	-	
Total program costs	$ 642,697	3,957	$ (638,740)	
Less amount paid by the State[3]		(642,697)		
Amount paid in excess of allowable costs claimed		$ (638,740)		
July 1, 2019, through June 30, 2020				
Direct Costs:				
Salaries and benefits	$ 523,721	-	$ (523,721)	Finding 1
Materials and supplies	33,721	2,940	(30,781)	Finding 2
Total direct costs	557,442	2,940	(554,502)	
Indirect costs	50,152	-	(50,152)	Finding 1
Total indirect and direct costs	607,594	2,940	(604,654)	
Less: offsetting revenue	-	-	-	
Total program costs	$ 607,594	2,940	$ (604,654)	
Less amount paid by the State[3]		(607,594)		
Amount paid in excess of allowable costs claimed		$ (604,654)		
July 1, 2020, through June 30, 2021				
Direct Costs:				
Salaries and benefits	$ 495,676	-	$ (495,676)	Finding 1
Materials and supplies	85,178	4,718	(80,460)	Finding 2
Total direct costs	580,854	4,718	(576,136)	
Indirect costs	57,974	-	(57,974)	Finding 1
Total indirect and direct costs	638,828	4,718	(634,110)	
Less: offsetting revenue	-	-	-	
Total program costs	$ 638,828	4,718	$ (634,110)	
Less amount paid by the State[3]		(638,828)		
Amount paid in excess of allowable costs claimed		$ (634,110)		

Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference [1]
July 1, 2021, through June 30, 2022				
Direct Costs:				
Salaries and benefits[2]	$ 475,903	-	$ (475,903)	Finding 1
Materials and supplies	46,448	5,190	(41,258)	Finding 2
Total direct costs	522,351	5,190	(517,161)	
Indirect costs	98,203	-	(98,203)	Finding 1
Total indirect and direct costs	620,554	5,190	(615,364)	
Less: offsetting revenue	-	-	-	
Total program costs	$ 620,554	5,190	$ (615,364)	
Less amount paid by the State[3]		(620,554)		
Amount paid in excess of allowable costs claimed		$ (615,364)		
Summary: July 1, 2018, through June 30, 2022				
Direct Costs:				
Salaries and benefits	$ 2,023,428	-	$ (2,023,428)	Finding 1
Materials and supplies	203,990	16,805	(187,185)	Finding 2
Total direct costs	2,227,418	16,805	(2,210,613)	
Indirect costs	282,255	-	(282,255)	Finding 1
Total indirect and direct costs	2,509,673	16,805	(2,492,868)	
Less: offsetting revenue	-	-	-	
Total program costs	$ 2,509,673	16,805	$ (2,492,868)	
Less amount paid by the State[3]		(2,509,673)		
Amount paid in excess of allowable costs claimed		$ (2,492,868)		

[1] See the Findings and Recommendations section.

[2] Immaterial differences due to rounding.

[3] Payment amount current as of July 9, 2024.

Findings and Recommendations

FINDING 1— Unallowable and unsupported salaries, benefits, and related indirect costs

The county claimed $2,023,428 in salaries and benefits for the audit period. We determined that the entire amount is unallowable. The related unallowable indirect costs total $282,255, for total unallowable costs of $2,305,683. The costs are unallowable because the county did not support the amount claimed and did not provide contemporaneous source documentation to support the mandated functions performed or the actual number of hours devoted to each function.

The following is a summary of the audit adjustment:

		Fiscal Year				
		2018-19	2019-20	2020-21	2021-22	Total
Total unallowable salaries and benefits	**A**	$ (510,978)	$ (523,721)	$ (495,676)	$ (446,227)	$ (1,976,602)
Total unsupported salaries and benefits	**B**	(17,150)	-	-	(29,676)	(46,826)
Total audit adjustment (A + B)	**C**	(528,128)	(523,721)	(495,676)	(475,903)	(2,023,428)
Claimed indirect costs	**D**	(75,926)	(50,152)	(57,974)	(98,203)	(282,255)
Audit Adjustment (C + D)		$ (604,054)	$ (573,873)	$ (553,650)	$ (574,106)	$ (2,305,683)

The county provided income statements and labor and overhead reports for the Child Abduction accounting unit to support the salaries and benefits costs claimed. We inquired why the fiscal year (FY) 2018-19 and FY 2021-22 income statements disclosed a different amount than what was claimed, and the county's representative stated that the county's Department of Financial Services could not justify the difference between the claimed amounts and the source documentation. The county was unable to support $46,826 ($17,150 for FY 2018-19 and $29,676 for FY 2021-22) in salaries and benefits.

For each fiscal year in the audit period, the county claimed employee classifications including Deputy DA, DA Enforcement Officer, and DA Investigator.

The county claimed all salaries and benefits that were posted to the child abduction accounting unit, including allocated or adjusted salaries and benefits in addition to direct salaries and benefits. The county provided income statements and labor and overhead reports to support the claimed costs. The county did not claim costs based on hours worked, productive hourly rate, and benefit rate, but instead claimed all costs charged to the unit.

The time spent by any employee on activities outside of their 100% assignment—including employees in the Child Abduction Unit (CAU) — is tracked using a functional time sheet. Employees' related salaries and benefits are transferred in/out of the child abduction accounting unit using adjusted journal entries. The functional time sheets show the daily hours worked inside and outside the CAU, but do not provide a description of time spent on mandated activities.

During audit fieldwork, the DA's Office provided additional documentation, including a calendar of dates, activity logs, work-up notes on cases from the digital case system management "LawSuite," and "CAU Case Numbers Log" printouts of cases for two DA Investigators and a DA Enforcement Officer. The DA's Office also provided a sample Telecommuting Covid Time Card and Functional Timesheet for the Deputy DA. The additional documentation provided does not describe the mandated functions performed or specify the actual number of hours devoted to each function as required by the parameters and guidelines. In addition, the activity logs were created for the purpose of the audit, using estimated time increments and not actual time increments, and were not created at or near the same time the actual cost was incurred. Therefore, the activity logs are not considered contemporaneous source documents.

Based on our walkthrough of claiming procedures, interviews with DA's Office personnel, and documentation provided, the county has not supported the actual number of hours that its employees worked on mandated activities. We were unable to determine the mandated functions performed, the actual number of hours devoted to each function, and the validity of such costs. Without a description of the mandated functions, we were unable to determine whether the county claimed unallowable costs associated with criminal prosecution, commencing with the defendant's first appearance in a California court, or claimed costs associated with non-mandate related activities.

Section V., "Reimbursable Costs," of the parameters and guidelines begins:

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

Section VII.A.1, "Salaries and Employees' Benefits," of the parameters and guidelines states, in part:

> Identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. . . .

Recommendation

We recommend that the county:

- Follow the SCO's *Mandated Cost Manual* and the mandated program's parameters and guidelines when preparing its reimbursement claims; and
- Ensure that claimed costs are based on actual costs and are properly supported.

County Response

I write on behalf of the County of Yolo ("County") in response to the State Controller's Office's ("SCO") draft audit report for the County's claims for reimbursements for the state- mandated Custody of Minors-Child Abduction and Recovery Program ("Draft Report"). The Draft Report concludes that 99.3% of the County's claims for a four-year period should be disallowed. The last time the SCO audited the same program in 2011 -- using the same Parameters and Guidelines adopted in 2009 -- the SCO auditors disallowed 0% of the County's claims based on much of the same documentation. The SCO's complete reversal of the documentation needed to substantiate the County's claims is arbitrary and capricious. We respectfully request that the SCO reconsider its approach.

The District Attorney's Child Abduction Unit is dedicated to fulfilling the state-mandated child abduction and recovery functions ("Mandate"). Yolo County annually spends hundreds of thousands of dollars to fulfill the Mandate every year. During the four-year audit period, the Unit had 1,716 new cases (including 152 interstate cases and 4 international cases), resulting in 69 recoveries and 66 enforcements of visitation. Based on this work, the County submitted claims for payment of $642,697, $607,594, $638,828, and $620,554 for the 2018/2019 through 2021/2022 fiscal years, respectively.

The County tracks the costs associated with the Mandate in the accounting unit for the Child Abduction Unit. The Child Abduction Unit has staff who dedicate nearly 100% of their time to fulfilling the Mandate, including one Deputy District Attorney and an Enforcement Officer. The dedicated staff occasionally spend time on tasks associated with other units in the D.A.'s Office, which is tracked through functional time sheets (provided to the auditors). The costs associated with these other activities are deducted from the Child Abduction Unit's accounting unit. The Child Abduction Unit also is assisted by other staff in the D.A.'s Office, who track their time spent assisting the Unit on functional time sheets (also provided to the auditors). The costs associated with the non-dedicated staff's time spent in support of the Unit is then added to the Unit's accounting unit.

The SCO auditors began working on their audit of Yolo County's Child Abduction Unit in summer 2023 and concluded in May 2024. The auditors' Draft Report did not find that the County's costs were unreasonable or excessive. Nor did the auditors find that the mandated activities were paid for from other revenue. Rather, the Draft Report asserts simply that the County is not entitled to be reimbursed for over 99% of the costs associated with the Mandate simply because the documentation kept by the County no longer meets SCO's interpretation of the applicable Parameters and Guidelines. When the auditors rejected the County's accounting ledgers, functional time sheets, and hours logs as insufficient, the County offered samples of other contemporaneous documentation to show the work performed by the Child Abduction Unit. The auditors rejected these as well. When asked what documentation might satisfy the SCO auditors' needs, the auditors merely quoted back the vague language from the Parameters and Guidelines.

The auditors claim that they are merely following the Parameters and Guidelines applicable to the Child Abduction and Recovery Program. However, those have been in place since 2009 and were effective

beginning with the 2005-2006 fiscal year, and this is the first time the County has had any disallowances for the program. When the SCO audited the County in 2011 -- applying the same Parameters and Guidelines and relying on much of the same documentation -- the SCO auditors "conclude[d] that the county's claims are reasonably supported." The SCO auditors went so far as to cancel the audit because it would be "inefficient for us to complete the audit and process the audit report." The cancellation was not some mistake by low-level staff; the decision was supported by the Mandated Cost Audits Bureau Chief.

The SCO's new interpretation of the Parameters and Guidelines, coupled with its failure to notify counties of SCO's changed interpretation and its refusal to provide guidance of what contemporaneous documentation might be sufficient, makes it impossible for the County to be reimbursed for the work the County undisputedly performed. Even though the Parameters and Guidelines allow auditors to consider corroborating evidence, the County cannot, in SCO's view, provide anything useful created after the fact, such as time studies or declarations sworn under penalty of perjury that attest the costs related to the program. The fact that this unannounced change in the documentation requirements resulted in the County going from a 0% disallowance rate in one audit to a 99.3% disallowance rate in the next audit shows the arbitrary nature of the SCO's approach.

In applying the new standard, the Draft Report states that "the county did not provide contemporaneous supporting documentation." See Draft Report at pp. 1 & 6. This blanket assertion is false. In addition to the payroll information, accounting ledgers, and functional timesheets provided to the auditors, the County offered to provide contemporaneous case notes and hours logs to document the work performed by the Child Abduction Unit. The auditors rejected this information and were unable to identify documentation that would meet their requirements. We ask that the auditors reconsider this information, or, at a minimum, ensure the Report accurately reflects the information that was provided to the auditors.

During the audit, the auditors cited the Commission on State Mandates' decision for an Incorrect Reduction Claim filed by Santa Clara County as providing "guidance" as to "employees that claim 100% of their time as being program specific (but provide no other documentation)." The details of the audit at issue in the Santa Clara County proceedings show why the SCO's new approach is so arbitrary and unreasonable. In the Santa Clara County audit, the SCO auditors reduced the County's claimed costs for salaries and benefits due to a lack of documentation in support of claimed mandate-related hours and an inconsistent time study. However, the SCO made reasonable assumptions to "estimate" the hours spent on the program. The Commission noted, "[s]ince the claimant did not provide time logs or other adequate documentation supporting the time spent on the mandate in fiscal year 2003-2004, the Controller extrapolated employee hours identified on timesheets for January 2005 through June 2005 to approximate the actual hours spent on the program for the 2003-2004 fiscal year, instead of reducing costs to $0." In other words, the SCO made reasonable assumptions to approximate the hours based on the available evidence, rather than arbitrarily reducing the claim to $0, even when full contemporaneous source documentation was not available.

The SCO's auditors are refusing similarly to use a reasonable approach for Yolo County in this audit. The contemporaneous time sheets and

> functional time logs provided by the County shows the costs incurred for the Child Abduction Unit, and contemporaneously case notes made available to the auditors for review, but rejected, show the connection of the Unit's work to the Mandate. The contemporaneous documentation can be supplemented by corroborating documentation to fill in any perceived gaps, as authorized in Section V of the Parameters and Guidelines. The County also could perform a time study to show "the average number of hours devoted to each function," as provided in section VII.A.1 in the Parameters and Guidelines, to supplement the contemporaneous documentation the D.A.'s Office maintains showing the tasks performed for each case. Despite the availability of additional evidence, the auditors made clear that no such corroborating evidence would not suffice.
>
> We understand that the State is under financial pressure to cut costs wherever it can. But it should not do so on the backs of counties that are performing tasks mandated by the State. We respectfully request that the SCO revisit the County's audit to review the contemporaneous and corroborating evidence the County can make available. After a full review of these materials, the auditors should make reasonable adjustments to determine the actual hours worked, consistent with their prior practice and the legal requirements.

SCO Response

Our finding and recommendation remain unchanged. We will address the county's comments in the order in which they appear in the county's response.

On page 1 of its response, the county states:

> The last time the SCO audited the same program in 2011 -- using the same Parameters and Guidelines adopted in 2009 -- the SCO auditors disallowed 0% of the County's claims based on much of the same documentation. The SCO's complete reversal of the documentation needed to substantiate the County's claims is arbitrary and capricious. We respectfully request that the SCO reconsider its approach.

The aforementioned engagement was cancelled, and no audit report was issued. We did not make the determination that the costs were allowable or unallowable; rather, we concluded and stated in our email that the county's claims were reasonably supported, and determined that it was an inefficient use of resources for the SCO to complete the audit and process the audit report. Furthermore, as was explained to the county during audit fieldwork, the Commission often issues Incorrect Reduction Claim (IRC) decisions that provide guidance to SCO, auditees, and the public on audit-related matters. Since 2011, several IRC decisions have guided our audit procedures related to documentation requirements, including the claimant's burden to establish actual costs, and the requirement that the claimant's documentation must clearly establish a relationship to the reimbursable activities listed in the parameters and guidelines.

Our finding, and our basis for it, were neither arbitrary nor capricious. The Commissions' IRC decisions inform and guide our findings and conclusions. An agency filing a claim for reimbursement must comply

with the parameters and guidelines for that mandated program, regardless of the result of any prior audit engagement.

On page 2 of its response, the county states:

> Rather, the Draft Report asserts simply that the County is not entitled to be reimbursed for over 99% of the costs associated with the Mandate simply because the documentation kept by the County no longer meets SCO's interpretation of the applicable Parameters and Guidelines. When the auditors rejected the County's accounting ledgers, functional time sheets, and hours logs as insufficient, the County offered samples of other contemporaneous documentation to show the work performed by the Child Abduction Unit. The auditors rejected these as well. When asked what documentation might satisfy the SCO auditors' needs, the auditors merely quoted back the vague language from the Parameters and Guidelines.

As noted in our draft report, the parameters and guidelines for the CAR Program establish the state mandate and define reimbursement criteria. We do not "interpret" the parameters and guidelines. Providing other contemporaneous documentation to "show the work performed by the Child Abduction Unit" does not meet the requirements of the parameters and guidelines. The county did not claim costs based on hours worked, productive hourly rate, and benefit rate, as required by the parameters and guidelines; instead, it claimed all costs charged to the unit. County documentation also lacked descriptions of any mandated activities performed. The income statements, labor and overhead reports, and additional documentation that we reviewed did not describe the mandated functions performed or specify the actual number of hours devoted to each function, as required by the parameters and guidelines.

The county states that the parameters and guidelines are "vague" regarding documentation requirements. We disagree. Section VII.A.1., "Salary and Employees' Benefits," of the parameters and guidelines clearly states, in part:

> Identify the employee(s), show the classification of the employee(s) involved, **describe the mandated functions performed and specify the actual number of hours devoted to each function**…[emphasis added].

On page 3 of its response, the county states:

> The details of the audit at issue in the Santa Clara County proceedings show why the SCO's new approach is so arbitrary and unreasonable. In the Santa Clara County audit, the SCO auditors reduced the County's claimed costs for salaries and benefits due to a lack of documentation in support of claimed mandate-related hours and an inconsistent time study. However, the SCO made reasonable assumptions to "estimate" the hours spent on the program. The Commission noted, "[s]ince the claimant did not provide time logs or other adequate documentation supporting the time spent on the mandate in fiscal year 2003-2004, the Controller extrapolated employee hours identified on timesheets for January 2005 through June 2005 to approximate the actual hours spent on the program for the 2003-2004 fiscal year, instead of reducing costs to $0." In other words, the SCO made reasonable assumptions to approximate the hours based on the available evidence, rather than arbitrarily reducing the claim

> to $0, even when full contemporaneous source documentation was not available. [emphasis in original]

The issue discussed in the Santa Clara County IRC referenced was for FY 1999-00 through FY 2001-02, and FY 2003-04. The audit report was conducted under the program's previous parameters and guidelines, adopted August 26, 1999.

For the Yolo County engagement, we audited claims filed under the amended parameters and guidelines, adopted October 30, 2009. These parameters and guidelines became effective for CAR Program claims beginning in FY 2005-06, and include the language regarding contemporaneous source documentation. Claims applicable to this audit engagement were filed between July 1, 2018, and June 30, 2022.

Section V., "Reimbursable Costs," of the parameters and guidelines states:

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

On page 3 of its response, the county states:

> The SCO's new interpretation of the Parameters and Guidelines, coupled with its failure to notify counties of SCO's changed interpretation and its refusal to provide guidance of what contemporaneous documentation might be sufficient, makes it impossible for the County to be reimbursed for the work the County undisputedly performed.

The county asserts that the SCO failed to notify counties of the changes to the parameters and guidelines and refused to provide guidance on what contemporaneous documentation might be sufficient. However, page 1 of "Program No. 13" of the SCO's *Mandated Cost Manual* states: "On October 30, 2009, CSM [the Commission] approved amendments to the Ps & Gs [parameters and guidelines] to clarify source documentation requirements."

The SCO's updated *Mandated Cost Manual* is provided annually to all claimants. Furthermore, the Commission issued a "Notice of Draft Staff Analysis, Comment Period and Hearing Date" to all state agencies and interested parties on September 23, 2009. This notification was publicly available and allowed any interested parties to comment regarding the proposed changes to the CAR Program's parameters and guidelines.

On page 4 of its response, the county states:

> The contemporaneous documentation can be supplemented by corroborating documentation to fill in any perceived gaps, as authorized in Section V of the Parameters and Guidelines.

We disagree. The parameters and guidelines do not allow auditees the ability "to fill in any perceived gaps" with corroborating documentation. As stated previously, the income statements, labor and overhead reports, and additional documentation provided by the county did not describe the mandated functions performed or specify the actual number of hours devoted to each function, as required by the parameters and guidelines.

Section V., "Reimbursable Costs," of the parameters and guidelines states, in part:

> Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. . . . Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. **However, corroborating documents cannot be substituted for source documents** [emphasis added].

FINDING 2— Unallowable and unsupported materials and supplies costs

The county claimed a total of $203,990 in materials and supplies costs for the audit period. We determined that $16,805 is allowable and $187,185 is unallowable. These costs are unallowable because the county did not support the costs with source documents showing that costs were a direct cost to the program or support the amount claimed; and claimed costs that were allocated to the CAR Program instead of actual costs supported by source documentation, as required by the program's parameters and guidelines.

The following table shows the materials and supplies costs claimed, the allowable, and the audit adjustment by fiscal year:

Fiscal Year	Amount Claimed	Total Allowable	Audit Adjustment
2018-19	$ 38,643	$ 3,957	$ (34,686)
2019-20	33,721	2,940	(30,781)
2020-21	85,178	4,718	(80,460)
2021-22	46,448	5,190	(41,258)
Total	$ 203,990	$ 16,805	$(187,185)

The following table shows the materials and supplies costs by account claimed by the county and the audit adjustment by fiscal year:

Account Number	Account Name	Total Claimed	Audit Adjustment		
			Unsupported	Unallowable	Total
501020	Communications	$ 13,566	$ (203)	$ (13,363)	$ (13,566)
501021	Communications - Internal Charge	1,372	-	-	-
501051	Insurance - Public Liability	21,283	(2,615)	(18,668)	(21,283)
501070	Maintenance - Equipment	2,824	-	-	-
501110	Office Expense	697	-	-	-
501111	Office Exp - Postage	9	-	-	-
501112	Office Exp - Printing	58	-	-	-
501190	Rents and Leases - Equipment	7,217	-	-	-
501191	Rents & Leases - Build & Improvement	109,671	-	(109,671)	(109,671)
501205	Training	250	-	-	-
501210	Minor Equipment	12,283	-	(12,283)	(12,283)
501249	SpecDpt Exp - Other	100	-	-	-
501250	Transportation and Travel	1,706	-	-	-
501252	Vhe Fuel & Maint - Fleet	2,572	-	-	-
503071	Equipment - Vehicle	30,382	-	(30,382)	(30,382)
Total materials and supplies costs		$ 203,990	$ (2,818)	$ (184,367)	$ (187,185)

We judgmentally selected a total of five accounts for review, as the county claimed a material amount over the four-year audit period. The selected accounts included the following:

- 501020, Communications
- 501051, Insurance – Public Liability
- 501191, Rents & Leases – Building & Improvement
- 501210, Minor Equipment
- 503071, Equipment – Vehicle

Communications (Account 501020)

The county claimed a total of $13,566 in Communications costs for the audit period. Costs included quarterly landline and monthly cellphone charges.

For FY 2018-19, the county claimed a total of $4,411 in communication costs. The county provided an income statement that supported $4,208 in communication costs. We questioned the difference in amount claimed versus amount supported, the county's representative explained that the Department of Financial Services had provided the income statement to the county's consultant and that the Department of Financial Services was unable to determine the reason for the $203 difference in costs.

The CAU was charged monthly for three cell phone lines by a third-party contractor. We reviewed monthly cell phone bills and determined that lines charged were for a Deputy DA, a DA Enforcement Officer, and a DA Investigator. The CAU was also charged quarterly for four to six landlines by the county's Telecommunications Department. We reviewed invoices and journal entries for the claimed communication costs.

The county did not support the claimed costs with source documents showing that the costs are a direct cost to the program or the validity of such costs and their relationship to the reimbursable activities. Therefore, we determined that a total of $13,566 in communication charges is unallowable.

Insurance – Public Liability (Account 501051)

The county claimed a total of $21,283 in Insurance – Public Liability costs for the audit period.

For FY 2018-19, the county claimed a total of $4,061 in Insurance – Public Liability costs. The county provided an income statement that supported $1,446 in Insurance – Public Liability costs. We questioned the difference in amount claimed versus amount supported; the county's representatives explained that the Department of Financial Services provided the income statement to the county's consultant and that the Department of Financial Services was unable to determine the reason for the $2,615 difference in costs.

The total Insurance – Public Liability cost is allocated to the DA's Office by the county's Department of Financial Services. A journal entry correction is performed to reallocate the cost to each accounting unit, including the CAU, based on the number of employees in the accounting unit.

Based on the documentation provided, we determined that a total of $21,283 in allocated Insurance – Public Liability costs is unallowable. The costs are unallowable because the county claimed costs that were allocated to the CAR Program instead of actual costs supported by source documentation, as required by the program's parameters and guidelines.

Rents & Leases – Building & Improvement (Account 501191)

The county claimed a total of $109,671 in Rents & Leases – Building & Improvement costs for the audit period.

The CAU is billed yearly based on an amortization schedule for utilization of space within the DA's Office building, and the amount increases by 3% annually. The CAU is allocated 7% of the obligation of the loan.

Based on the documentation provided, we determined that a total of $109,671 in allocated Rents & Leases – Building & Improvement costs is unallowable. The costs are unallowable because the county claimed costs that were allocated to the CAR Program instead of actual costs supported by source documentation, as required by the program's parameters and guidelines.

Minor Equipment (Account 501210)

The county claimed a total of $12,283 in Minor Equipment costs for the audit period.

The county claimed $105 in FY 2019-20 for the purchase of cell phone accessories and equipment; $10,397 in FY 2020-21 for the purchase and installation of equipment on a 2020 Toyota Sienna minivan; and $1,781 in FY 2021-22 for the purchase of a Dell laptop, case, and docking station. We reviewed invoices for all costs claimed.

The county did not support the claimed Minor Equipment costs with source documents showing that the costs are a direct cost to the program or show the validity of such costs and their relationship to the reimbursable activities. Therefore, we determined that a total of $12,283 in Minor Equipment costs is unallowable.

Equipment – Vehicle (Account 503071)

The county claimed a total of $30,382 in Equipment – Vehicle costs for the audit period. The claimed costs are for the purchase of a 2020 Toyota Sienna minivan in FY 2020-21. We reviewed an invoice for the claimed cost.

The county did not support the claimed Equipment – Vehicle costs with source documents showing that the costs are a direct cost to the program or showing the validity of such costs and their relationship to the reimbursable activities. Therefore, we determined that a total of $30,382 in Equipment – Vehicle costs is unallowable.

Section V., "Reimbursable Costs," of the parameters and guidelines begins:

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

Section VII.A.3., "Materials and Supplies," of the parameters and guidelines states, in part:

> Only expenditures which can be identified as a direct cost of the mandate such as, but not limited to, vehicles, office equipment, communication devices, memberships, subscriptions, publications, may be claimed. . . .

Recommendation

We recommend that the county:

- Follow the SCO's *Mandated Cost Manual* and the mandated program's parameters and guidelines when preparing its reimbursement claims; and

- Ensure that claimed costs include only costs which can be identified as a direct cost of the mandate, are based on actual costs, and are properly supported.

County Response

The county did not directly address this finding in its response to the draft report.

Attachment—
County's Response to Draft Audit Report

COUNTY OF YOLO
Office of the County Counsel

Philip J. Pogledich
County Counsel

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Eric May, Senior Deputy
Direct: (530) 666-8278
eric.may@yolocounty.gov

August 19, 2024

VIA U.S. MAIL AND ELECTRONIC MAIL

[redacted]
Chief, Compliance Audits Bureau
State Controller's Office
P.O. Box 942850
Sacramento, CA 94250
[redacted]

RE: Draft Audit Report for Yolo County's Child Abduction and Recovery Program (July 1, 2018 - June 30, 2022)

Dear [redacted],

I write on behalf of the County of Yolo ("County") in response to the State Controller's Office's ("SCO") draft audit report for the County's claims for reimbursements for the state-mandated Custody of Minors-Child Abduction and Recovery Program ("Draft Report"). The Draft Report concludes that 99.3% of the County's claims for a four-year period should be disallowed. The last time the SCO audited the same program in 2011 -- using the same Parameters and Guidelines adopted in 2009 -- the SCO auditors disallowed 0% of the County's claims based on much of the same documentation. The SCO's complete reversal of the documentation needed to substantiate the County's claims is arbitrary and capricious. We respectfully request that the SCO reconsider its approach.

The District Attorney's Child Abduction Unit is dedicated to fulfilling the state-mandated child abduction and recovery functions ("Mandate"). Yolo County annually spends hundreds of thousands of dollars to fulfill the Mandate every year. During the four-year audit period, the Unit had 1,716 new cases (including 152 interstate cases and 4 international cases), resulting in 69 recoveries and 66 enforcements of visitation. Based on this work, the County submitted claims for payment of $642,697, $607,594, $638,828, and $620,554 for the 2018/2019 through 2021/2022 fiscal years, respectively.

The County tracks the costs associated with the Mandate in the accounting unit for the Child Abduction Unit. The Child Abduction Unit has staff who dedicate nearly 100% of their

time to fulfilling the Mandate, including one Deputy District Attorney and an Enforcement Officer. The dedicated staff occasionally spend time on tasks associated with other units in the D.A.'s Office, which is tracked through functional time sheets (provided to the auditors). The costs associated with these other activities are deducted from the Child Abduction Unit's accounting unit. The Child Abduction Unit also is assisted by other staff in the D.A.'s Office, who track their time spent assisting the Unit on functional time sheets (also provided to the auditors). The costs associated with the non-dedicated staff's time spent in support of the Unit is then added to the Unit's accounting unit.[1]

The SCO auditors began working on their audit of Yolo County's Child Abduction Unit in summer 2023 and concluded in May 2024. The auditors' Draft Report did not find that the County's costs were unreasonable or excessive. Nor did the auditors find that the mandated activities were paid for from other revenue. Rather, the Draft Report asserts simply that the County is not entitled to be reimbursed for over 99% of the costs associated with the Mandate simply because the documentation kept by the County no longer meets SCO's interpretation of the applicable Parameters and Guidelines. When the auditors rejected the County's accounting ledgers, functional time sheets, and hours logs as insufficient, the County offered samples of other contemporaneous documentation to show the work performed by the Child Abduction Unit. The auditors rejected these as well. When asked what documentation might satisfy the SCO auditors' needs, the auditors merely quoted back the vague language from the Parameters and Guidelines.

The auditors claim that they are merely following the Parameters and Guidelines applicable to the Child Abduction and Recovery Program. However, those have been in place since 2009 and were effective beginning with the 2005-2006 fiscal year, and this is the first time the County has had any disallowances for the program. When the SCO audited the County in 2011 -- applying the same Parameters and Guidelines and relying on much of the same documentation -- the SCO auditors "conclude[d] that the county's claims are reasonably supported."[2] The SCO auditors went so far as to cancel the audit because it would be "inefficient for us to complete the audit and process the audit report."[3] The cancellation was

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[1] The County focuses here on the salary and benefit costs, which represent about four-fifths of the County's claims, and which have a 100% disallowance rate. Nevertheless, the same issues affect SCO's approach of the County's materials and supplies, which have a 92% disallowance rate.

[2] *See* E-mail from [redacted] to [redacted] (July 12, 2011), attached hereto as **Exhibit A**.

[3] *Id.*

not some mistake by low-level staff; the decision was supported by the Mandated Cost Audits Bureau Chief.[4]

The SCO's new interpretation of the Parameters and Guidelines, coupled with its failure to notify counties of SCO's changed interpretation and its refusal to provide guidance of what contemporaneous documentation might be sufficient, makes it impossible for the County to be reimbursed for the work the County undisputedly performed. Even though the Parameters and Guidelines allow auditors to consider corroborating evidence, the County cannot, in SCO's view, provide anything useful created after the fact, such as time studies or declarations sworn under penalty of perjury that attest the costs related to the program. The fact that this unannounced change in the documentation requirements resulted in the County going from a 0% disallowance rate in one audit to a 99.3% disallowance rate in the next audit shows the arbitrary nature of the SCO's approach.[5]

In applying the new standard, the Draft Report states that "the county did not provide contemporaneous supporting documentation." *See* Draft Report at pp. 1 & 6. This blanket assertion is false. In addition to the payroll information, accounting ledgers, and functional timesheets provided to the auditors, the County offered to provide contemporaneous case notes and hours logs to document the work performed by the Child Abduction Unit. The auditors rejected this information and were unable to identify documentation that would meet their requirements. We ask that the auditors reconsider this information, or, at a minimum, ensure the Report accurately reflects the information that was provided to the auditors.

During the audit, the auditors cited the Commission on State Mandates' decision for an Incorrect Reduction Claim filed by Santa Clara County as providing "guidance" as to "employees that claim 100% of their time as being program specific (but provide no other documentation)."[6] The details of the audit at issue in the Santa Clara County proceedings show why the SCO's new approach is so arbitrary and unreasonable. In the Santa Clara

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[4] *Id.*

[5] The Draft Report references the prior audit report issued December 30, 2005, for the period July 1, 2000 through June 30, 2004, and notes the audit disclosed no findings. *See* Report at 3. However, the Draft Report does not reference the more recent SCO audit performed in 2011. The final Report should identify the 2011 audit and explain why it was terminated.

[6] *See* February 14, 2024 e-mail from [redacted], attached as **Exhibit B**. *See also* Commission on State Mandates Decision in *In re Incorrect Reduction Claim*, Case No. 08-4237-I-02 and 12-4237-I-03 (March 25, 2016, County of Santa Clara, Claimant), available at https://csm.ca.gov/matters/08-4237-I-02/doc20.pdf ("Santa Clara County Decision").

County audit, the SCO auditors reduced the County's claimed costs for salaries and benefits due to a lack of documentation in support of claimed mandate-related hours and an inconsistent time study.[7] However, the SCO made reasonable assumptions to "estimate" the hours spent on the program. The Commission noted, "[s]ince the claimant did not provide time logs or other adequate documentation supporting the time spent on the mandate in fiscal year 2003-2004, the Controller extrapolated employee hours identified on timesheets for January 2005 through June 2005 to approximate the actual hours spent on the program for the 2003-2004 fiscal year**, instead of reducing costs to $0**."[8] In other words, the SCO made reasonable assumptions to approximate the hours based on the available evidence, rather than arbitrarily reducing the claim to $0, even when full contemporaneous source documentation was not available.[9]

The SCO's auditors are refusing similarly to use a reasonable approach for Yolo County in this audit. The contemporaneous time sheets and functional time logs provided by the County shows the costs incurred for the Child Abduction Unit, and contemporaneously case notes made available to the auditors for review, but rejected, show the connection of the Unit's work to the Mandate. The contemporaneous documentation can be supplemented by corroborating documentation to fill in any perceived gaps, as authorized in Section V of the Parameters and Guidelines. The County also could perform a time study to show "the average number of hours devoted to each function," as provided in section VII.A.1 in the Parameters and Guidelines, to supplement the contemporaneous documentation the D.A.'s Office maintains showing the tasks performed for each case. Despite the availability of additional evidence, the auditors made clear that no such corroborating evidence would not suffice.

We understand that the State is under financial pressure to cut costs wherever it can. But it should not do so on the backs of counties that are performing tasks mandated by the State. We respectfully request that the SCO revisit the County's audit to review the contemporaneous and corroborating evidence the County can make available. After a full

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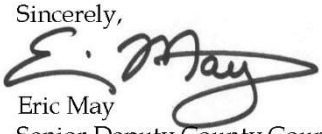
[7] Santa Clara County Decision at p. 7.

[8] *Id.* (emphasis added).

[9] As another example, please see the decision in *In re Incorrect Reduction Claim*, Case No. 14-9825-I-01 (September 23, 2016, Oceanside Unified School District, Claimant), in which the Controller offered reimbursement for 30 minutes per teacher evaluation based on an estimate of the time needed for the evaluation, even without contemporaneous source documentation showing the District spent that amount of time on the mandated program. The decision is available at https://csm.ca.gov/matters/documents/Decisionwebfinal.pdf.

review of these materials, the auditors should make reasonable adjustments to determine the actual hours worked, consistent with their prior practice and the legal requirements.

Sincerely,



Eric May
Senior Deputy County Counsel

CC: Jeff Reisig, Yolo County District Attorney
Tom Haynes, Yolo County Chief Financial Officer

EXHIBIT A

From: [redacted]
To:
Subject: FW: Cancellation of current state-mandated Child Abduction and Recovery Program audit
Date: Tuesday, July 12, 2011 11:12:31 AM

[redacted] FYI

[redacted]
Chief, Finance and Administration
Yolo County District Attorney
[redacted]

From: [redacted]
Sent: Tuesday, July 12, 2011 10:48 AM
To: [redacted]
Cc: [redacted]
Subject: Cancelation of current state-mandated Child Abduction and Recovery Program audit

Hi [redacted]

Based on our audit work performed, we concluded that the county's claims are reasonably supported. As a result, we determined that it is inefficient for us to complete the audit and process the audit report.

We will cancel our current audit of the county's state-mandated claims filed for the Child Abduction and Recovery Program for the period of July 1, 2007, through June 30, 2009. For the FY 2007-08 claim, the county claimed and was paid $333,970. For the FY 2008-09 claim, the county claimed and was paid $403,759.

[redacted] Mandated Cost Audits Bureau Chief, has spoken with [redacted] and agreed to the audit cancellation.

Feel free to give me a call if you have any questions.

[redacted]
Associate Management Auditor
State Controller's Office
Division of Audits / Mandates Cost Audits Bureau
[redacted]

EXHIBIT B

From: [redacted]
Sent: Wednesday, May 8, 2024 4:32 PM
To: [redacted]
Cc: [redacted]
Subject: RE: Yolo County CAR Audit - Materials and Supplies

Hi [redacted],

Below is our response to [redacted] letter. At this point, we would like to schedule an exit conference with the county to discuss our audit findings. Please let me know if the county is available to meet with us Wednesday, May 15 at 1pm or Thursday, May 16 at 10am? If these dates and times do not work, please propose alternate dates and times. Prior to the exit conference, we will provide the exit conference information handout, narrative of audit findings and schedule 1 – summary of program costs for your review.

Mr. [redacted],

Thank you for your letter. As mentioned in previous communications to county District

Attorney personnel, please note that we are not making a determination of the county's program work that is being performed. Our audit findings are based solely on the documentation provided to support the county's mandated cost claims per the program's Parameters and Guidelines.

On September 14, 2023, I met with [redacted], Chief Fiscal Administrative Officer at the Yolo County District Attorney's Office to discuss the county's claiming procedures and costs claimed. We determined that the county's reimbursement claims do not identify the actual number of hours devoted to each reimbursement function, but instead the county claimed all costs charged to the Child Abduction Unit (CAU). [redacted] stated salaries and benefits are claimed for the entire unit (100%) and provided income statements and labor and overhead reports to support the claimed costs, which do not show the actual number of hours the employees worked on mandated activities.

Section VII., "Claim Preparation and Submission," of the parameters and guidelines (https://csm.ca.gov/decisions/208.pdf) states, in part:

> Identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits.

On February 3, 2024, the auditor and audit manager met with [redacted], Chief Fiscal Administrative Officer to discuss the status of the audit. We explained that the county had not supported the costs based on the documentation requirements stated in the parameters and guidelines, as quoted above. It was explained to us that 100% of the costs are dedicated to the CAU. It was explained that the Commission on State Mandates has issued a decision related to this issue, for an Incorrect Reduction Claim for this program for Santa Clara County. Page 13, Section IV., "Discussion," of the Decision for the Incorrect Reduction Claim for the Child Abduction and Recovery Program for Santa Clara County (https://csm.ca.gov/matters/08-4237-I-02/doc20.pdf) states, in part:

> The Controller reduced salary and benefit costs claimed for fiscal years 1999-2000 through 2001-2002 for two full-time employees because the county did not provide adequate documentation to support mandate-related hours claimed. The claimant originally provided payroll documents to support the costs claimed for these employees, and asserts that the provision of payroll documentation for full-time employees should be sufficient to substantiate the hours claimed. However, payroll documentation does not show the actual number of hours the employees worked on mandated activities, as required by the parameters and guidelines. In addition, the reimbursement claims for fiscal years 1999-2000, 2000-2001, and 2001-2002, list the employee names, job classifications, and a brief description of the activities performed, but do not identify the actual number of hours devoted to each reimbursable function.

For any employee that spends time on activities outside of their 100% assignment (i.e., Child Abduction Unit per the Personnel Action Form) or conversely, employees from different units spending time in the CAU, their time is then tracked using a functional time sheet and their related salaries and benefits are transferred in/out of the child abduction accounting unit using adjusted journal entries. The functional time sheets show the daily hours worked outside/inside of the CAU. In either case, no description of mandated activities is provided in the functional time sheets.

On February 13, 2024, we met with [redacted], Deputy District Attorney, [redacted] DA

Enforcement Officer, and [redacted], Assistant Chief Investigator to walkthrough the Child Abduction Unit's procedures and activities performed during the audit period. Based on that meeting, the District Attorney's Office provided additional documentation including a calendar of dates, activity logs, work up notes on cases from the digital case system management "LawSuite", and log book printout of cases for two investigators and an enforcement officer. They also provided a sample Telecommuting Covid Time Card and Functional Timesheet for the Deputy District Attorney.

The additional documentation provided does not describe the mandated functions performed and specify the actual number of hours devoted to each function per the parameters and guidelines. In addition, the activity logs were created for the purpose of the audit using estimated time increments and not actuals, and were not created at or near the same time the actual cost was incurred. Therefore, the activity logs are not considered contemporaneous source documents.

Based on our walkthrough of claiming procedures, interviews with District Attorney personnel, and documentation provided, the county has not supported the actual number of hours the employees worked on mandated activities. We are unable to determine the mandated functions performed, the actual number of hours devoted to each function or the validity of such costs. Without describing the mandated functions, we are unable to determine whether the county is claiming unallowable costs associated with criminal prosecution, commencing with the defendant's first appearance in a California court, or claimed costs associated with non-mandate related activities.

For materials and supplies, the invoices provided to support the costs posted to Communication – Landlines & Cellphone - Account 501020, Minor Equipment - Account 501210, and Equipment – Vehicle - Account 503071 do not show that the costs listed are a direct cost to the program and show the validity of such costs and their relationship to the reimbursable activities.

Based on documentation provided to support costs posted to Insurance – Public Liability Account 501051 and Rents & Leases – Building & Improvement Account 501191, we determined the county claimed costs that were allocated to the child abduction accounting unit instead of actual costs supported by source documentation, as required by the program's parameters and guidelines.

Section V., "Reimbursable Costs," of the parameters and guidelines states, in part:

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

Section VII., "Claim Preparation and Submission," of the parameters and guidelines states, in part:

> Only expenditures which can be identified as a direct cost of the mandate such as, but not limited to, vehicles, office equipment, communication devices, memberships, subscriptions,

publications, may be claimed.

In regards to your comment referencing a 2011 audit, our records indicate the most recent audit published by the State Controller's Office for this program at Yolo County was dated December 30, 2005. Can you please provide us with the 2011 audit that you reference in your letter?

Thank you again for your letter. Please let us know if you have any questions.

Sincerely,

[redacted]

[redacted] Auditor
Office of State Controller Malia M. Cohen
Division of Audits | Compliance Audits Bureau
3301 C Street, Suite 725A
Sacramento, CA 95816 [redacted]

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State Controller's Office
Division of Audits
Post Office Box 942850
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VENTURA COUNTY

Audit Report

CUSTODY OF MINORS – CHILD ABDUCTION AND RECOVERY PROGRAM

Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of 1996

July 1, 2003, through June 30, 2007, excluding
July 1, 2004, through June 30, 2005

JOHN CHIANG
California State Controller

July 2010

JOHN CHIANG
California State Controller

July 28, 2010

The Honorable Kathy Long
Chairperson, Board of Supervisors
Ventura County
800 South Victoria Avenue
Ventura, CA 93009-1540

Dear Ms. Long:

The State Controller's Office audited the costs claimed by Ventura County for the legislatively mandated Custody of Minors – Child Abduction and Recovery Program (Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of 1996) for the period of July 1, 2003, through June 30, 2007, excluding July 1, 2004, through June 30, 2005.

The county claimed $2,874,795 for the mandated program. Our audit disclosed that $2,798,568 is allowable and $76,227 is unallowable. The costs are unallowable because the county claimed unallowable salaries, benefits, and related indirect costs and overstated and understated indirect cost rates. The State paid the county $2,009,139. Allowable costs claimed exceed the amount paid by $789,429.

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/vb

cc: Joanne McDonald, Deputy Director
Ventura County Auditor-Controller's Office
Ernestine Cook, Fiscal Manager
Ventura County District Attorney's Office
Michael Jump, Director of Fiscal and Administrative Services
Ventura County District Attorney's Office
Jeff Carosone, Principal Program Budget Analyst
Cor-Gen Unit, Department of Finance
Jay Lal, Manager, Division of Accounting
and Reporting, State Controller's Office

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Audit Report

Summary

The State Controller's Office audited the costs claimed by Ventura County for the legislatively mandated Custody of Minors – Child Abduction and Recovery Program (Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of 1996) for the period of July 1, 2003, through June 30, 2007, excluding July 1, 2004, through June 30, 2005.

The county claimed 2,874,795 for the mandated program. Our audit disclosed that $2,798,568 is allowable and $76,227 is unallowable. The costs are unallowable because the county claimed unallowable salaries, benefits, and related indirect costs and overstated and understated indirect cost rates. The State paid the county $2,009,139. Allowable costs claimed exceed the amount paid by $789,429.

Background

Chapter 1399, Statutes of 1976 established the mandated Child Abduction and Recovery Program based on the following laws:

- Civil Code section 4600.1 (repealed and added as Family Code sections 3060–3064 by Chapter 162, Statutes of 1992);
- Penal Code sections 278 and 278.5 (repealed and added as Penal Code sections 277, 278, and 278.5 by Chapter 988, Statutes of 1996); and
- Welfare and Institutions Code section 11478.5 (repealed and added as Family Code section 17506 by Chapter 478, Statutes of 1999, last amended by Chapter 759, Statutes of 2002).

These laws require the District Attorney's Office to assist persons having legal custody of a child in:

- Locating their children when they are unlawfully taken away;
- Gaining enforcement of custody and visitation decrees and orders to appear;
- Defraying expenses related to the return of an illegally detained, abducted, or concealed child,
- Civil court action proceedings; and
- Guaranteeing the appearance of offenders and minors in court actions.

On September 19, 1979, the State Board of Control (now the Commission on State Mandates [CSM]) determined that this legislation 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 January 21, 1981, and last amended them on August 26, 1999. In compliance with Government Code section 17558, the SCO issues claiming instructions to assist local agencies 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 Custody of Minors – Child Abduction and Recovery Program for the period of July 1, 2003, through June 30, 2007, excluding July 1, 2004, through June 30, 2005.

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 Summary of Program Costs (Schedule 1) and in the Findings and Recommendations section of this report.

For the audit period, Ventura County claimed $2,874,795 for costs of the Custody of Minors – Child Abduction and Recovery Program. Our audit disclosed that $2,798,568 is allowable and $76,227 is unallowable.

For the fiscal year (FY) 2003-04 claim, the State made no payment to the county. Our audit disclosed that $843,761 is allowable. The State will pay that amount contingent upon available appropriations.

For the FY 2005-06 claim, the State paid the county $975,248. Our audit disclosed that $920,916 is allowable. The State will offset $54,332 from other mandated program payments due the county. Alternatively, the county may remit this amount to the State.

For the FY 2006-07 claim, the State paid the county $1,033,891. Our audit disclosed that the entire amount is allowable.

Views of Responsible Official

We issued a draft audit report on June 9, 2010. Christine L. Cohen, Auditor-Controller, responded by letter dated June 18, 2010 (Attachment), agreeing with the audit results. This final audit report includes the county's response.

Restricted Use

This report is solely for the information and use of Ventura 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

July 28, 2010

Schedule 1—
Summary of Program Costs
July 1, 2003, through June 30, 2007, excluding July 1, 2004, through June 30, 2005

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference[1]
July 1, 2003, through June 30, 2004				
Direct costs:				
Salaries	$ 465,546	$ 454,764	$ (10,782)	Finding 1
Benefits	188,706	186,841	(1,865)	Finding 1
Services and supplies	16,124	16,124	—	
Total direct costs	670,376	657,729	(12,647)	
Indirect costs	196,276	187,028	(9,248)	Findings 1, 2
Total direct and indirect costs	866,652	844,757	(21,895)	
Less offsetting savings/reimbursements	(996)	(996)	—	
Total program costs	$ 865,656	843,761	$ (21,895)	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		$ 843,761		
July 1, 2005, through June 30, 2006				
Direct costs:				
Salaries	$ 448,232	$ 425,490	$ (22,742)	Finding 1
Benefits	251,010	238,274	(12,736)	Finding 1
Services and supplies	57,652	57,652	—	
Total direct costs	756,894	721,416	(35,478)	
Indirect costs	223,757	204,903	(18,854)	Findings 1, 2
Total direct and indirect costs	980,651	926,319	(54,332)	
Less offsetting savings/reimbursements	(5,403)	(5,403)	—	
Total program costs	$ 975,248	920,916	$ (54,332)	
Less amount paid by the State		(975,248)		
Allowable costs claimed in excess of (less than) amount paid		$ (54,332)		

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference [1]
July 1, 2006, through June 30, 2007				
Direct costs:				
Salaries	$ 486,152	$ 494,303	$ 8,151	Finding 1
Benefits	278,072	280,745	2,673	Finding 1
Services and supplies	64,925	64,925	—	
Total direct costs	829,149	839,973	10,824	
Indirect costs	206,340	215,773	9,433	Findings 1, 2
Total direct and indirect costs	1,035,489	1,055,746	20,257	
Less offsetting savings/reimbursements	(1,598)	(1,598)	—	
Less allowable costs that exceed costs claimed [2]	—	(20,257)	(20,257)	
Total program costs	$ 1,033,891	1,033,891	$ —	
Less amount paid by the State		(1,033,891)		
Allowable costs claimed in excess of (less than) amount paid		$ —		
Summary: July 1, 2003, through June 30, 2007, excluding July 1, 2004, through June 30, 2005				
Direct costs:				
Salaries	$ 1,399,930	$ 1,374,557	$ (25,373)	Finding 1
Benefits	717,788	705,860	(11,928)	Finding 1
Services and supplies	138,701	138,701	—	
Total direct costs	2,256,419	2,219,118	(37,301)	
Indirect costs	626,373	607,704	(18,669)	Findings 1, 2
Total direct and indirect costs	2,882,792	2,826,822	(55,970)	
Less offsetting savings/reimbursements	(7,997)	(7,997)	—	
Less allowable costs that exceed costs claimed [2]	—	(20,257)	(20,257)	
Total program costs	$ 2,874,795	2,798,568	$ (76,227)	
Less amount paid by the State		(2,009,139)		
Allowable costs claimed in excess of (less than) amount paid		$ 789,429		

[1] See the Findings and Recommendations section.

[2] Government Code section 17568 stipulates that the State will not reimburse any claim more than one year after the filing deadline specified in the SCO's claiming instructions. That deadline has expired for FY 2006-07.

Findings and Recommendations

FINDING 1— Unallowable salaries, benefits, and indirect costs

The county claimed unallowable salaries totaling $25,373. The related benefits and indirect costs total $11,928 and $12,224, respectively. We made the audit adjustment for the reasons listed below.

Fiscal Year 2003-04

- The county claimed 100% of the annual salary costs for two employees who performed both mandate-related and non-mandate-related activities. We calculated productive hourly rates for these employees and allowed the mandate-related salary costs that the employees' timesheets supported. The unallowable salaries and benefits total $4,925 and $2,019, respectively.

- The county understated one employee's productive hourly rate and benefit rate. The county claimed costs using a productive hourly rate of $53.28 and a benefit rate of 32%. We calculated allowable rates of $56.18 and 42%, respectively. The understated salaries and benefits total $1,501 and 3,486, respectively.

- The county claimed additional salaries and benefits related to prior year and current year accruals for Organization Code 3482 (Child Recovery Unit). However, the county already claimed employees' total actual costs for the year based on payroll warrants. Therefore, the additional costs are unallowable. The unallowable salaries and benefits total $7,358 and $3,332, respectively.

Fiscal Year 2005-06

- The county calculated productive hourly rates to claim employees' mandate-related costs. For three employees, the county claimed costs based on the total hours shown on the employees' timesheets, which included vacation, sick leave, and holiday hours. The productive hourly rates reimburse the county for vacation sick leave, and holiday time; therefore, the county may not claim these hours separately. The unallowable salaries and benefits total $10,377 and $5,812, respectively.

- For one employee, the county overstated mandate-related costs. The employee's time records did not support the total number of hours claimed. The unallowable salaries and benefits total $6,785 and $3,799, respectively.

- For one employee, the county understated mandate-related costs. The employee's time records support mandate-related hours that exceed the number of hours claimed. The understated salaries and benefits total $3,208 and $1,796, respectively.

- The county claimed salaries and benefits for "term buy downs." The county incurred these costs when employees cashed out accrued vacation time. However, the county claimed costs using productive

hourly rates; which reimburse the county for vacation sick leave, and holiday time. Therefore, the county may not separately claim costs for "term buy downs." The unallowable salaries and benefits total $8,788 and $4,921, respectively.

Fiscal Year 2006-07

- The county calculated productive hourly rates to claim employees' mandate-related salaries. The county understated claimed costs for two employees. The county understated a child recovery unit employee's actual hours. The county understated salary costs by $5,728 for this employee. There are no understated benefit costs, as the county already claimed the employee's full benefits costs. The county also understated a bureau of investigations unit employee's actual hours, which resulted in understated salaries and benefits total $2,423 and $1,402, respectively.

- The county understated benefit costs for two employees from the bureau of investigations unit who performed mandate-related activities. The county calculated an average benefit rate for the child recovery unit and applied this rate to the two bureau of investigations unit employees. Child recovery unit costs are unrelated to bureau of investigations unit employees. We calculated the actual benefit costs for each bureau of investigations unit employee. The actual benefit costs exceeded claimed benefit costs. The county understated these employees' benefit costs by $1,271.

The following table summarizes the audit adjustment:

	Fiscal Year			
	2003-04	2005-06	2006-07	Total
Salaries	$ (10,782)	$ (22,742)	$ 8,151	$ (25,373)
Benefits	(1,865)	(12,736)	2,673	(11,928)
Total direct costs	(12,647)	(35,478)	10,824	(37,301)
Indirect costs	(3,794)	(11,353)	2,923	(12,224)
Audit adjustment	$ (16,441)	$ (46,831)	$ 13,747	$ (49,525)

The program's parameters and guidelines state, ". . . all costs claimed must be traceable to source documents and/or worksheets that show evidence of and the validity of such costs." They also state that the county must "specify the actual number of hours devoted to each [mandate-related] function."

Recommendation

We recommend that the county claim costs based on actual mandate-related hours, productive hourly rates, and benefit rates that its records support.

County's Response

The county agreed with the finding.

FINDING 2— Overstated and understated indirect cost rates

The county claimed unallowable indirect costs totaling $6,445. The county overstated and understated its indirect cost rates for the audit period.

Fiscal Years 2003-04 and 2005-06

The county overstated the indirect cost rate for both fiscal years. The county overstated internal service fund (ISF) costs and understated other services and supplies costs that it included in its indirect cost pools. The county overstated ISF costs because it reported total departmental ISF costs, which included ISF costs that it allocated as direct cost to individual units within the department. The county understated other services and supplies because it did not include the administrative unit's services and supplies costs in the indirect cost pools.

Fiscal Year 2006-07

The county understated the indirect cost rate for this fiscal year. The county overstated ISF costs and understated other services and supplies costs for the reasons noted above. The county also understated ISF costs because it did not include Account No. 2521, Transportation Charges–Internal Service Fund, in the indirect cost pool.

Cost Component	Costs Reported	Allowable Costs	Audit Adjustment
Fiscal Year 2003-04			
Direct costs:			
Salaries and benefits (A)	$ 22,553,454	$ 22,553,454	$ (56,345)
Indirect costs:			
Salaries and benefits	$ 3,640,967	$ 3,640,967	$ —
Internal service funds	2,441,972	2,168,633	(273,339)
Other services and supplies	—	35,976	35,976
Cost plan allocation	728,173	728,173	—
Total indirect costs (B)	$ 6,811,112	$ 6,573,749	$ (237,363)
Allowable indirect cost rate, FY 2003-04 ((B) ÷ (A))		29.15%	
Fiscal Year 2005-06			
Direct costs:			
Salaries and benefits (C)	$ 25,004,273	$ 25,004,273	$ —
Indirect costs:			
Salaries and benefits	$ 3,890,282	$ 3,890,282	$ —
Internal service funds	2,226,550	1,956,652	(269,898)
Other services and supplies	—	76,382	76,382
Cost plan allocation	1,794,742	1,794,742	—
Total indirect costs (D)	$ 7,911,574	$ 7,718,058	$ (193,516)
Allowable indirect cost rate, FY 2005-06 ((D) ÷ (C))		30.87%	
Fiscal Year 2006-07			
Direct costs:			
Salaries and benefits (E)	$ 26,408,382	$ 26,408,382	$ —
Indirect costs:			
Salaries and benefits	$ 3,981,131	$ 3,981,131	$ —
Internal service funds	2,039,911	2,034,367	(5,544)
Other services and supplies	—	205,363	205,363
Cost plan allocation	1,130,930	1,130,930	—
Total indirect costs (F)	$ 7,151,972	$ 7,351,791	$ 199,819
Allowable indirect cost rate, FY 2006-07 ((F) ÷ (E))		27.84%	

The following table summarizes the adjustments to the county's indirect cost rates for the audit period:

	Fiscal Year			
	2003-04	2005-06	2006-07	Total
Allowable indirect cost rate	29.15%	30.87%	27.84%	
Indirect cost rate claimed	30.00%	32.00%	27.00%	
Unallowable indirect cost rate	(0.85)%	(1.13)%	0.84%	
Allowable salaries and benefits	× $641,605	× $663,764	× $775,048	
Audit adjustment	$ (5,454)	$ (7,501)	$ 6,510	$ (6,445)

The parameters and guidelines state, "All costs claimed must be traceable to source documents and/or worksheets that show evidence of and the validity of such costs." They also state, "Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the OMB Circular A-87." Title 2, *Code of Federal Regulations*, Part 225 (Office of Management and Budget [OMB] Circular A-87), Attachment A, states that a cost is allocable to a particular cost objective in accordance with the relative benefits received.

Recommendation

We recommend that the county prepare its indirect cost rates in accordance with OMB Circular A-87 and ensure that it allocates indirect costs in accordance with the relative benefits received.

County's Response

The county agreed with the finding.

Attachment—
County's Response to
Draft Audit Report

CHRISTINE L. COHEN
AUDITOR-CONTROLLER
County of Ventura
800 South Victoria Avenue
Ventura, CA 93009-1540

CHIEF DEPUTIES
LOUISE WEBSTER
SANDRA BICKFORD
BARBARA BEATTY
JOANNE McDONALD

June 18, 2010

Jim L. Spano, Chief
Mandated Cost Audits Bureau
State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, CA 94250-5874

SUBJECT: CUSTODY OF MINORS – CHILD ABDUCTION AND RECOVERY PROGRAM DRAFT AUDIT FINDINGS

Dear Mr. Spano:

The purpose of this letter is to respond as requested to the draft of the State Controller's Office report regarding the claims of Ventura County for the legislatively mandated Custody of Minors – Child Abduction and Recovery Program (Chapter1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statues of 1996) for the period of July 1, 2003, through June 30, 2007, excluding July 1, 2004, through June 30, 2005.

We have reviewed the enclosed draft report and concur with the summary findings and recommendations indicated in the report.

If you have any questions, please contact Joanne McDonald, Chief Deputy Auditor-Controller, at (805) 654-3191.

Sincerely,

CHRISTINE L. COHEN
Auditor-Controller

Enclosure

Cc: Michael Jump, Director of Fiscal and Administrative Services
District Attorney's Office

Phone: (805) 654-3151 Fax: (805) 654-5081 auditor.countyofventura.org christine.cohen@ventura.org

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

http://www.sco.ca.gov

Exhibit 6

To Declaration of William Charles Hughes

Filing a Claim

1. Introduction

Government Code (GC) sections 17500 through 17617 provide for the reimbursement of costs incurred by local agencies for costs mandated by the State. These are costs that local agencies are required to incur after July 1, 1980, as a result of any statute enacted after January 1, 1975, or any executive order implementing such statute which mandates a new program or higher level of service of an existing program.

Reimbursement claims are defined as any claim filed with the State Controller's Office (SCO) for reimbursement of costs incurred for which an appropriation is made for the purpose of paying the claim. All claims received by SCO will be reviewed to verify all actual costs claimed. An adjustment of the claim will be made if the amount claimed is determined to be excessive, improper, or unreasonable.

If a claimant is using an indirect cost rate that exceeds 10%, documentation to support the indirect cost rate must be submitted with the claim. A detailed explanation of the indirect cost methods can be found in Section 8, Filing a Claim, page 11, Indirect Costs. Documentation to support actual costs must be kept on hand by the claimant and made available to SCO upon request as explained in Section 16, Filing a Claim, pages 20 and 21, Retention of Claim Records and Supporting Documentation.

SCO is authorized to make payments for costs of mandated programs from amounts appropriated by the State Budget Act, by the State Mandates Claims Fund, or by specific legislation. In the event the appropriation is insufficient to pay claims in full, claimants will receive prorated payments in proportion to the dollar amount of approved claims for the program. Balances of prorated payments will be made when supplementary funds become available.

2. Types of Claims

Claimants may file a claim for reimbursement of actual costs incurred in prior fiscal years for a state-mandated program. The types of claims, as defined in GC section 17522, are as follows:

a) Initial Reimbursement Claim

A claim filed with SCO for costs to be reimbursed for the fiscal years specified in the first claiming instructions issued by SCO pursuant to GC section 17558(b).

b) Annual Reimbursement Claim

A claim filed with SCO for actual costs incurred in a prior fiscal year for which appropriations are made to SCO for this purpose.

c) Entitlement Reimbursement Claim

A claim filed with the SCO for the purpose of establishing or adjusting a base-year entitlement. All entitlement claims are subject to GC section 17616.

3. Minimum Claim Amount

For initial claims and annual claims filed, if the total costs for a given year do not exceed $1,000, no reimbursement will be allowed except as otherwise authorized by GC section 17564. Combined claims may be filed only when the county is the fiscal agent for the claimant. The county will determine if the submission of a combined claim is economically feasible and will be responsible for disbursing the funds to each claimant. A combined claim must show the individual claim costs for each eligible claimant. All subsequent claims based upon the same mandate must be filed in the combined form only unless a special district provides to the county and to SCO, at least 180 days prior to the deadline for filing the claim, a written notice of its intent to file a separate claim.

4. Filing Deadline for Claims

a) Initial Reimbursement Claims

Each claimant, to which the mandate is applicable, shall submit claims for the costs of the initial fiscal years to SCO within 120 days of the issuance date of the claiming instructions, pursuant to GC section 17561(d)(1)(A). Any claim for initial reimbursement filed after the filing deadline will be reduced by 10% of the amount that would have been allowed had the claim been timely filed, with no limitation. SCO may withhold payment of any late claim for initial reimbursement until the next payment deadline for funded claims unless sufficient funds are available to pay the claim after all timely filed claims have been paid. Amended initial claims filed after the deadline will be reduced by 10% of the increased amount of the initial costs, with no limitation. For the purpose of computing a late penalty, claims for all initial fiscal years required to be filed on their initial filing date for a program shall be considered one claim. In no case may a reimbursement claim be paid if submitted more than one year after the filing deadline specified in the SCO's claiming instructions.

b) Annual Reimbursement Claims

Each claimant must submit a claim to SCO by February 15 following the fiscal year in which costs were incurred, pursuant to GC section 17560. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed $10,000. Amended claims filed after the deadline will be reduced by 10% of the increased amount, not to exceed $10,000. In no case may a reimbursement claim be paid if submitted more than one year after the filing deadline, pursuant to GC section 17561(d)(3).

c) Entitlement Reimbursement Claims

When a mandated program has been included in the State Mandates Apportionment System (SMAS), SCO will determine a base-year entitlement amount for each claimant that has submitted reimbursement claims (or entitlement claims) for three consecutive fiscal years. An entitlement claim should not contain nonrecurring or initial start-up costs. There is no statutory deadline for the filing of entitlement claims, pursuant to GC section 17615.5(b). However, these claims should be filed by February 15 following the third fiscal year used to develop the entitlement claim, to permit an orderly processing of claims.

5. Payment of Claims

In order for SCO to authorize the payment of a claim, the Certification of Claim, Form FAM-27, must be properly filled out, signed in blue ink or electronic signature, and dated by the agency's authorized officer. Pursuant to GC section 17561(d), reimbursement claims are paid by October 15 or 60 days after the date the appropriation for the claim is effective, whichever is later. In the event the amount appropriated by the Legislature is not sufficient to pay the approved amount in full for a program, claimants will receive a prorated payment in proportion to the amount of approved claims timely filed and on hand at the time of proration.

a) Initial Reimbursement Claims

When paying a timely filed claim for initial reimbursement, SCO shall withhold 20% of the amount of the claim until the claim is audited to verify the actual amount of the mandated costs, pursuant to GC section 17561(d).

The payment of an initial reimbursement claim by SCO shall include accrued interest at the Pooled Money Investment Account (PMIA) rate, if the payment is made more than 365 days after adoption of the statewide cost estimate for an initial claim. Interest shall begin to accrue as of the 366th day after the adoption of the statewide cost estimate for the initial claim, pursuant to GC section 17561.5.

b) Annual Reimbursement Claims

A claimant is entitled to receive accrued interest at the PMIA rate for any unpaid subsequent claim amount remaining on August 15 following the payment deadline. Interest shall begin to accrue on August 16 following the filing deadline.

c) Entitlement Reimbursement Claims

Initial apportionments are made on an individual program basis. After the initial year, all apportionments are made by November 30, pursuant to GC section 17615.3. The amount to be apportioned is the base-year entitlement adjusted by annual changes in the Implicit Price Deflator (IPD) for cost of goods and services to governmental agencies as determined by the Department of Finance (DOF).

When SCO has made a payment on claims prior to the Commission on State Mandates' (CSM) approval of the program for inclusion in the SMAS, the payment shall be adjusted in the next apportionment to the amount which would have been subvened to the claimant for that fiscal year had the SMAS been in effect at the time of the initial payment, pursuant to GC section 17615.2.

SCO reports the amounts of insufficient appropriations to the Director of DOF, the Chairperson of the Joint Legislative Budget Committee, and the Chairperson of the respective fiscal committee in each House of the Legislature. Any balances remaining on these claims will be paid if supplementary funds become available.

5. Payment of Claims (continued)

Unless specified in the statutes, regulations, or Parameters and Guidelines (Ps & Gs), the determination of allowable and unallowable costs for mandates is based on the Ps & Gs adopted by the CSM. Allowable costs are those direct and indirect costs, less applicable credits, considered eligible for reimbursement. In order for costs to be allowable and thus eligible for reimbursement, the costs must meetthe following general criteria:

- The cost is necessary and reasonable for proper and efficient administration of the mandate and not a general expense required in carrying out the overall responsibilities of government;
- The cost is allocable to a particular cost objective identified in the Ps & Gs; and
- The cost is net of any applicable credits that offset or reduce expenses of items allocable to the mandate.

SCO has identified certain costs that should not be claimed as direct program costs unless specified as reimbursable under the program's Ps & Gs. These costs include, but are not limited to, subscriptions, depreciation, memberships, conferences, workshops, general education, and travel costs.

6. State Mandates Apportionment System (SMAS), GC sections 17615 – 17617

Chapter 1534, Statutes of 1985, established the SMAS. It is the intent of the Legislature to streamline the reimbursement process for costs mandated by the State by creating a system of state mandate apportionments to fund the costs of certain programs mandated by the State. This method is utilized whenever a program has been approved for inclusion in the SMAS by CSM.

Once CSM approves a mandate for inclusion in the SMAS, SCO will determine a base-year entitlement amount for each claimant that has submitted reimbursement claims (or entitlement claims) for three consecutive fiscal years. A base-year entitlement amount is determined by averaging the approved reimbursement claims (or entitlement claims) for any three consecutive fiscal years. The amounts are first adjusted by any change in the IPD, which is applied separately to each year's costs for the three years that comprise the base period. The base period is the three fiscal years succeeding CSM's approval.

When the claims are approved and a base-year entitlement amount is determined, the claimant will receive an apportionment reflective of the program's current-year costs. The apportionment amount is adjusted annually for any change in the IPD. If the mandated program was included in the SMAS after January 1, 1988, the annual apportionment is adjusted for any change in both the IPD and the workload.

SCO will perform this computation for each claimant that has filed claims for three consecutive years. If a claimant has incurred costs for three consecutive years but has not filed a claim in each of those years, the claimant may file an entitlement claim, Form FAM-43, to establish a base-year entitlement. The Form FAM-43 is included in the claiming instructions for SMAS programs.

6. State Mandates Apportionment System (SMAS), GC sections 17615 – 17617 (continued)

If a SMAS program is discontinued or made permissive, SCO shall determine the amount of the entitlement attributable to that mandate according to GC section 17615.6. If the program is modified or amended by the Legislature or an executive order and the modification or amendment significantly affects the program, as determined by CSM, the program shall be removed from the SMAS and the payments reduced accordingly, pursuant to GC section 17615.7.

In the event CSM determines that the apportionment amount or base-year entitlement does not accurately reflect costs incurred by the claimant of all mandates upon which that apportionment is based, CSM shall direct SCO to adjust the apportionment as set forth in GC section 17615.8(c).

7. Direct Costs

A direct cost is a cost that can be identified specifically with a particular program or activity. Documentation to support direct costs must be kept on hand, unless otherwise specified in the claiming instructions, and made available to SCO upon request.

It is the responsibility of the claimant to maintain documentation in the form of general and subsidiary ledgers, purchase orders, invoices, contracts, canceled warrants, equipment usage records, land deeds, receipts, employee time sheets, agency travel guidelines, inventory records, and other relevant documents to support claimed costs. The type of documentation necessary for each claim may differ with the type of mandate.

Costs typically classified as direct costs are:

a) Employee Wages, Salaries, and Fringe Benefits

A productive hourly rate (PHR) may be computed by the claimant for each employee or classification whose labor is directly related to the claimed reimbursable cost. For each of the reimbursable mandated activities performed, list the names of the employees, job classifications, hours worked on the mandate, and rate of pay.

A claimant has the option of using one of the following methods: (1) Actual Annual PHR (per employee); or (2) Weighted-Average Annual PHR (per classification). The claimant must maintain documentation of how the hours were computed for either option.

(1) Actual Annual Productive Hourly Rate

The annual productive hours (APH) to be used is 1,800 for the computation of the PHR. APH must exclude employee time for paid holidays, vacation earned, used sick leave, informal time off, jury duty, and used military leave.

7. Direct Costs (continued)

There are two methods to compute actual annual PHR:

(a) Employee's Annual Salary (EAS) plus Actual Fringe Benefits Costs (Benefits) Method

To illustrate the computation of PHR, assuming that the employee's compensation was $26,000 and $8,099 for annual salary and fringe benefits, respectively; using the formula shown in Table 1 below, this method would yield a PHR of $18.94.

Table 1: Employee's Annual Salary plus Actual Fringe Benefits Costs Method

Formula: [(EAS plus Benefits) divided by APH] equals PHR
[($26,000 plus $8,099)] divided by 1,800 hours equals $18.94/hour

- To convert a biweekly salary to an annual salary, multiply the biweekly salary by 26.
- To convert a monthly salary to an annual salary, multiply the monthly salary by 12.
- Use the same methodology to convert other salary periods.

(b) Percent of Salary Method

To compute PHR using this method, the claimant should first determine the benefit rates (BR).

Table 2: Percent of Salary Method

Example:

Step 1: Benefits as a Percent of Salary

Retirement	15.00	%
Social Security & Medicare	7.65	
Health & Dental Insurance	5.25	
Workers' Compensation	3.25	
Total	**31.15**	%

Step 2: Productive Hourly Rate

Formula: [(EAS times (100% plus BR)) divided by APH] equals PHR

[($26,000 times (131.15%)) divided by 1,800 hours] equals $18.94/hour

7. Direct Costs (continued)

As illustrated in Table 1 and Table 2, both methods produce the same PHR.

Reimbursement for personnel services includes, but is not limited to, compensation paid for salaries, wages and employee fringe benefits. Employee fringe benefits include employer's contributions for social security, pension plans, insurance, worker's compensation insurance, and similar payments. These benefits are eligible for reimbursement as long as they are distributed equitably to all activities. Whether these costs are allowable is based on the following presumptions:

- The amount of compensation is reasonable for the service rendered;
- The compensation paid and benefits received are appropriately authorized by the governing board;
- Amounts charged for personnel services are based on payroll documents that are supported by time and attendance or equivalent records for individual employees; and
- The methods used to distribute personnel services produce an equitable distribution of direct and indirect allowable costs.

For each of the employees included in the claim, the claimant must use reasonable rates and hours in computing the wage cost. If a person of a higher-level job position performs an activity which normally would be performed by a lower-level position, reimbursement for time spent is allowable at the average salary range for the lower-level position. The salary rate of the person at the higher-level position may be claimed if it can be shown that it was more cost effective in comparison to the performance by a person at the lower-level position under normal circumstances and conditions. The number of hours charged to an activity should reflect the time expected to complete the activity under normal circumstances and conditions. The number of hours in excess of normal expected hours is not reimbursable.

(2) Weighted-Average Annual Productive Hourly Rate

Those instances for which the claiming instructions allow a unit as a basis of claiming costs, the direct labor component of the unit cost should be expressed as an average PHR and can be determined as follows:

7. Direct Costs (continued)

Table 3: Calculating an Average Productive Hourly Rate

	Time Spent	Productive Hourly Rate	Total Cost by Employee
Employee A	1.25 hours	$6.00	$7.50
Employee B	0.75 hours	$4.50	$3.38
Employee C	3.50 hours	$10.00	$35.00
Total	5.50 hours		$45.88
Average Productive Hourly Rate is $45.88 divided by 5.50 hours equals $8.34/hour			

b) Employer's Benefits Contribution (Optional)

A claimant has the option of claiming actual employer's fringe benefit contributions or computing an average fringe benefit cost for the employee's job classification and claiming it as a percentage of direct labor. The same time base should be used for both salary and fringe benefits when computing a percentage. For example, if health and dental insurance payments are made annually, use an annual salary. After the percentage of salary for each fringe benefit is computed, total them.

For example:

Employer's Contribution	% of Salary
Retirement	15.00
Social Security & Medicare	7.65
Health & Dental Insurance	5.25
Workers' Compensation	0.75
Total	28.65%

c) Materials and Supplies

Only actual expenses may be claimed for materials and supplies that were acquired and consumed specifically for the purpose of a mandated program. The claimant must list the materials and supplies that were used to perform the mandated activity, the number of units consumed, the cost per unit, and the total dollar amount claimed. Materials and supplies purchased to perform a particular mandated activity should be reasonable in quality, quantity, and cost. Purchases in excess of reasonable quality, quantity, and cost are not reimbursable. Materials and supplies withdrawn from inventory and charged to the mandated activity must be based on a recognized method of pricing, consistently applied. Purchases must be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant.

7. Direct Costs (continued)

(1) Calculating a Unit Cost for Materials and Supplies

In those instances for which the Ps & Gs suggest that a unit cost be developed for use as a basis of claiming costs mandated by the State, the materials and supplies component of the unit cost should be expressed as a unit cost of materials and supplies as shown in Table 4 or Table 5:

Table 4: Calculating a Unit Cost for Materials and Supplies

Supplies	Cost Per Unit	Amount of Supplies Used Per Activity	Unit Cost of Supplies Per Activity
Paper	0.02	4	$0.08
Files	0.10	1	0.10
Envelopes	0.03	2	0.06
Photocopies	0.10	4	0.40
			$0.64

Table 5: Calculating a Unit Cost for Materials and Supplies

Supplies	Amount of Supplies Used Per Activity	Unit Cost of Supplies Per Activity
Paper ($10.00 for 500 sheet ream)	250 Sheets	$5.00
Files ($2.50 for box of 25)	10 Folders	1.00
Envelopes ($3.00 for box of 100)	50 Envelopes	1.50
Photocopies ($0.05 per copy)	40 Copies	2.00
		$9.50

d) Contract Services

The cost of contract services is allowable if the claimant lacks the staff resources or necessary expertise, or it is economically feasible to hire a contractor to perform the mandated activity. The claimant must keep documentation on hand to support the name of the contractor, the reason for hiring a contractor, the mandated activities performed, the dates the activities were performed, the number of hours spent performing the mandate, the hourly billing rate, and the total cost. The hourly billing rate must not exceed the rate specified in the Ps & Gs for the mandated program.

7. Direct Costs (continued)

The contractor's invoice or statement must include an itemized list of costs for activities performed. A copy of the contract must be included with the submitted claim.

e) Equipment Rental Costs

Equipment purchases and leases (with an option to purchase) are not reimbursable as a direct cost unless specifically allowed by the Ps & Gs for the particular mandate. Equipment rentals used solely for the mandate are reimbursable to the extent that such costs do not exceed the retail purchase price of the equipment plus a finance charge. The claimant must maintain documentation to support the purpose and use of the equipment, the time period for which the equipment was rented, and the total cost of the rental. If the equipment is used for purposes other than reimbursable activities for a specific mandate, only the pro rata portion of the rental costs may be claimed.

f) Fixed Assets

Capital outlay for land, buildings, equipment, furniture, and fixtures may be claimed if the Ps & Gs specify them as allowable. If they are allowable, the Ps & Gs for the program will specify a basis for the reimbursement. If the fixed asset or equipment is also used for purposes other than reimbursable activities for a specific mandate, only the pro rata portion of the purchase price used to implement the reimbursable activities may be claimed.

g) Travel Expenses

Travel expenses are normally reimbursable in accordance with the travel rules and regulations of the local jurisdiction. For some programs, however, the Ps & Gs may specify certain limitations on expenses, or expenses may be reimbursed only in accordance with the Department of Human Resources travel standards. When claiming travel expenses, the claimant must maintain documentation to support the purpose of the trip, the names and addresses of the persons incurring the expense, the date and time of departure and return, a description of each expense claimed, the cost of transportation, the number of private auto miles traveled, and the cost of tolls and parking. Receipts are required for charges over $10.00.

h) Documentation

It is the responsibility of the claimant to make available to SCO, upon request, documentation in the form of general and subsidiary ledgers, purchase orders, invoices, contracts, canceled warrants, equipment usage records, land deeds, receipts, employee time sheets, agency travel guidelines, inventory records, and other relevant documents to support claimed costs. The type of documentation necessary for each claim may differ with the type of mandate.

8. Indirect Costs

Indirect costs are (a) incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefited without effort disproportionate to the results achieved. Indirect costs can originate in the department performing the mandate or in departments that supply the department performing the mandate with goods, services, and facilities. To be allowable, a cost must be allocable to a particular cost objective. Indirect costs must be distributed to benefiting cost objectives on bases, which produce an equitable result, related to the benefits derived by the mandate.

Items of cost that are unallowable are stated in the cost principles set forth in the Office of Management and Budget Circular (OMB) Circular 2 CFR, Chapter I and Chapter II, Part 200 et al., formerly the OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments. A cost that is necessary for proper and efficient administration of a program and is identifiable to that program is eligible for consideration as an allocable indirect cost. Allocable costs for time spent on programs must be supported by time record.

Claimants have the option of using 10% of direct labor as indirect costs or claiming indirect costs through a department's Indirect Cost Rate Proposal (ICRP) for the program, prepared in accordance with the provisions of the OMB Circular 2 CFR, Chapter I and Chapter II, Part 200 et al. An ICRP must be prepared if the claim for indirect costs is in excess of 10% of direct salaries and the ICRP must be submitted with the claim.

a) Fixed 10% Rate Method

Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. The use of the 10% rate may benefit small agencies for which it is inefficient to prepare an ICRP.

Direct Costs Incurred By:	On Behalf of:	
Auditor	Welfare Administration	Health Department
Warrant Writing:		
A. Salary of employee working	$5,000	$1,000
B. Benefits of above	$800	$200
C. Cost of paper	$350	$100
D. First-line supervision (salaries)	$3,000	$500
E. Indirect cost 10% of A plus D	$800	$150
Total amount charged to benefited departments for warrant writing services	$9,950	$1,950

8. Indirect Costs (continued)

Direct Costs Incurred By:	On Behalf of:	
Building & Grounds Department	Welfare Administration	Health Department
Maintenance of Buildings:		
A. Salary of employees performing maintenance	$1,000	$500
B. Benefits of above	$200	$100
C. Cleaning supplies	$250	$150
D. First-line supervision (salaries)	$500	$200
E. Indirect cost 10% of A plus D	$150	$70
Total amount charged to benefited departments for building maintenance services	$2,100	$1,020

Any claimant using this method for claiming costs must submit a statement similar to the example above and with supporting data. The cost data required for desk audit purposes are described in the claiming instructions for that mandated program under Salaries and Employee Benefits, Materials and Supplies, Contract Services, Travel Expenses, etc.

b) Indirect Cost Rate Proposal Method

If a claimant elects not to utilize the 10% fixed rate method, but wants to claim indirect costs, the claimant will need to submit an approved ICRP for the program. The proposal must follow the provisions of the OMB Circular 2 CFR, Chapter I and Chapter II, Part 200 et al., formerly OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments. The development of the indirect cost rate proposal requires that the indirect cost pool include only those costs which are incurred for a common or joint purpose that benefit more than one cost objective. The indirect cost pool may include only costs that can be shown to provide benefits to the program. In addition, total allocable indirect costs may include only costs that cannot be directly charged to an identifiable cost center (i.e., program).

A method for preparing a departmental indirect cost rate proposal for programs is presented as Table 6. Only this format is acceptable under the SCO reimbursement requirements. If more than one department is involved in the reimbursement program, each department must have its own indirect cost rate proposal for the program.

8. Indirect Costs (continued)

Table 6:

INDIRECT COST RATE PROPOSAL
PUBLIC DEFENDER'S OFFICE INVESTIGATION PROGRAM
FISCAL YEAR 20 _-20_

(a) Description of Costs	Total Costs	(b) Excludable Unallowable Costs	(c) Allowable Indirect Costs	(d) Allowable Direct Costs	Identifiable Program Costs: Investigation PC 987.9	Identifiable Program Costs: All Others
Salaries & Benefits						
Salaries & Wages	$ 1,150,000	**$ 50,000** **(f)**	$ 150,000	**$ 950,000** **(f)**	$ 100,000	$ 850,000
Overtime	20,000	0	20,000	0	0	0
Benefits	230,000	10,000	30,000	190,000	20,000	170,000
Total	$ 1,400,000	$ 60,000	$ 200,000	$ 1,140,000	$ 120,000	$ 1,020,000
Services & Supplies						
Office Expense	$ 200,000	$ 10,000	$ 20,000	$ 170,000	$ 10,000	$ 160,000
Communications	100,000	2,000	10,000	88,000	1,000	87,000
Transportation	120,000	5,000	0	115,000	5,000	110,000
Special Dept. Expense (Contracts)	250,000	0	0	250,000	0	250,000
Other, Pass Through Program	800,000	800,000	0	0	0	0
Total	$ 1,470,000	$ 817,000	$ 30,000	$ 623,000	$ 16,000	$ 607,000
Capital Expenditures	$ 100,000	$ 100,000				
Total Budgetary Expenditures	$ 2,970,000	$ 977,000	$ 230,000	$ 1,763,000	$ 136,000	$ 1,627,000
Distribution Base						
Cost Plan Costs						
Building Use (Each line item	$ 50,000	$ 2,000	$ 6,000	$ 42,000	$ 2,000	$ 40,000
Equipment Use should be reviewed	30,000	1,000	3,000	26,000	1,000	25,000
Data Processing to see if it benefits	50,000	5,000	30,000	15,000	0	15,000
Auditor the mandate to	20,000	0	20,000	0	0	0
Personnel insure a fair and equitable	10,000	1,000	1,000	8,000	1,000	7,000
Roll Forward distribution.)	10,000	0	10,000	0	0	0
Total	$ 170,000	(e) $ 9,000	$ 70,000	$ 91,000	$ 4,000	$ 87,000
Total Allowable Indirect Costs			**$ 300,000** **(f)**			
Distribution of Allocable Indirect Costs						
Based on Salaries & Wages (g)		$ 15,000	$ (300,000)	$ 285,000	$ 30,000	$ 255,000
Totals	$ 3,140,000	$ 1,001,000	$ 0	$ 2,139,000	$ 170,000	$ 1,969,000

*Notes to Table 6 (page 14)

8. Indirect Costs (continued)

(1) Notes to Table 6*

Any claimant using this method for claiming costs, must submit a schedule as shown in Table 6, using the same column headings: Description of Costs, Total Costs, Excludable Unallowable Costs (may be combined or separated), Allowable Indirect Costs, and Allowable Direct Costs (which are further allocated to identifiable programs and other). Any supporting data such as invoices, receipts, contacts, documents, etc., must also be submitted.

(a) Description of costs incurred. Examples include: Salaries and Benefits, Services and Supplies, Cost Plan Costs, etc.

(b) Excluded costs are all costs that are unallowable and not allocable according to specific guidelines (the OMB Circular 2 CFR, Chapter I and Chapter II, Part 200 et al. and state laws). Examples of excluded costs: Contributions and donations, cost of amusement; social activities and related incidental costs such as meals, beverages, lodging, rentals, transportation and gratuities; and pass-through revenues to another unit or organization.

(c) Allocable indirect costs are costs that are not identifiable to a specific program or cost pool and indirectly benefit all cost pools.

(d) Direct costs are costs that benefit a specific program or cost pool.

(e) Overhead costs are distributed to the department in the cost allocation plan, which was prepared in accordance with the OMB Circular 2 CFR, Chapter I and Chapter II, Part 200 et al. To develop the ICRP, claimants should use the cost allocation plan from the year for which the ICRP is being prepared. Do not include a roll-forward adjustment when the program is in its initial year.

(f) Distribution base for the computation of the indirect cost rate is total direct salaries and wages (S&W).

Total Allowable Direct Costs (direct S&W)	$950,000
Excludable Unallowable Costs (direct S&W)	$50,000
Distribution Base	$1,000,000

Therefore, the Indirect Cost Rate for the program is:

$$\frac{\text{Allowable Indirect Costs}}{\text{Total Salaries and Wages}} \text{ equals } \frac{\$300,000}{\$1,000,000} \text{ equals } 30.00\%$$

(g) Indirect costs are then distributed at 30% multiplied by the salaries and wages.

9. Time Study Guidelines

Two methods are acceptable for documenting employee time charged to mandated cost programs: a) Actual Time Reporting, and b) Time Study. These methods are described below. Application of time study results is restricted. As explained in the Time Study Results section below, the results may be projected forward a maximum of two years or applied retroactively to initial claims, current-year claims, and late-filed claims, provided certain criteria are met.

a) Actual Time Reporting

Each program's Ps & Gs define reimbursable activities for each mandated cost program. When employees work on multiple activities, a distribution of their salaries or wages must be supported by personnel activity reports or equivalent documentation that must:

(1) Reflect an after-the-fact (contemporaneous) distribution of the actual activity of each employee:

(2) Account for the total activity for which each employee is compensated.

(3) Be prepared at least monthly and must coincide with one or more pay periods.

(4) Be signed by the employee.

Budget estimates or other distribution percentages determined before services are performed do not qualify as support for time distribution.

b) Time Study

In certain cases, a time study may be used to substitute for continuous records of actual time spent on multiple activities and/or programs. An effective time study requires that an activity be a task that is repetitive in nature. Activities that require a varying level of effort are not appropriate for time studies.

(1) Time Study Plan

The claimant must develop a plan before the time study is conducted.
The claimant must retain the time study plan for audit purposes. The plan must identify the following:

(a) Time period(s) to be studied – The plan must show that all time periods selected are representative of the fiscal year, and the results can be reasonably projected to approximate actual costs;

(b) Activities and/or programs to be studied – For each mandated program included, the time study must separately identify each reimbursable activity defined in the mandated program's Ps & Gs, which are derived from the program's Statement of Decision. If a reimbursable activity in the Ps & Gs identifies separate and distinct sub-activities, these sub-activities must also be treated as individual activities;

9. Time Study Guidelines (continued)

For example, sub-activities (a), (b), and (c) under Reimbursable Activity (B)(1) of the claimant's Domestic Violence Treatment Services: Authorization and Case Management program relate to information to be discussed during victim notification by the probation department and therefore are not separate and distinct activities. It is not necessary to separately study these sub-activities;

(c) Process used to accomplish each reimbursable activity – Use flowcharts or similar analytical tools and/or written desk procedures to describe the process for each activity;

(d) Employee universe – The employee universe used in the time study must include all positions for which salaries and wages are to be allocated by means of the time study;

(e) Employee sample selection methodology – The plan must show that employees selected are representative of the employee universe, and the results can be reasonably projected to approximate actual costs. In addition, the employee sample size should be proportional to the variation in time spent to perform a task. The sample size should be larger for tasks with significant time variations; and

(f) Time increments to be recorded – The time increments used should be sufficient to recognize the number of different activities performed and the dynamics of these responsibilities. Very large increments (such as one hour or more) might be used for employees performing only a few functions that change very slowly over time. Very small increments (a number of minutes) may be needed for employees performing more short-term tasks.

Random-moment sampling is not an acceptable alternative to continuous time records for mandated cost claims. Random moment sampling techniques are most applicable to situations in which employees perform many different types of activities on a variety of programs with small time increments throughout the fiscal year.

(2) Time Study Documentation

Time studies must:

(a) Be supported by time records that are completed contemporaneously;

(b) Report activities on a daily basis;

(c) Be sufficiently detailed to reflect all mandated activities and/or programs performed during a specific time period; and

(d) Coincide with one or more pay periods.

9. Time Study Guidelines (continued)

Time records must be signed under penalty of perjury by the employee (electronic signatures are acceptable) and be supported by corroborating evidence, which validates that the work was actually performed. As with actual time reporting, budget estimates or other distribution percentages determined before services are performed do not qualify as valid time studies

(3) Time Study Results

Claimants must summarize time study results to show how the time study supports the costs claimed for each activity. Any variations from the procedures identified in the original time study plan must be documented and explained. Current-year costs must be used to prepare a time study. Claimants may project time study results to no more than two subsequent fiscal years. A claimant may not apply time study results retroactively.

(a) Annual Reimbursement Claims – Claimants may use time studies to support costs incurred on or after January 1, 2005. Claimants may not use time studies for the period of July 1, 2004, through December 31, 2004, unless (a) the program's Ps & Gs specifically allows time studies; and (b) the time study is prepared based on mandated activity occurring between July 1, 2004, and December 31, 2004.

(b) Initial Reimbursement Claims – When filing an initial claim for new mandated programs, claimants may use time study results for costs incurred on or after January 1, 2005 only. Claimants may not use time studies to support costs incurred before January 1, 2005, unless (a) the program's Ps & Gs specifically allow time studies; and (b) the claimant prepares separate time studies for each fiscal year preceding January 1, 2005, based on mandated activity occurring during those years.

When projecting time study results, the claimant must certify that there have been no significant changes between years in either (a) the requirements of each mandated program activity; or (b) the processes and procedures used to accomplish the activity. For all years, the claimant must maintain documentation that shows the mandated activity was actually performed. Time study results used to support claims are subject to the recordkeeping requirements for those claims.

10. Reduction to State-Mandated Costs

As noted previously, allowable costs are defined as those direct and indirect costs, less applicable credits, considered eligible for reimbursement. When all or part of the costs of a mandated program are specifically reimbursable from local assistance revenue sources (e.g., state, federal, foundation, etc.), only that portion of any increased costs payable from local agency funds is eligible for reimbursement under the provisions of GC section 17561.

10. Reduction to State-Mandated Costs (continued)

a) Example 1:

As illustrated in Table 7, this example shows how the *Ineligible Costs Reduction* is determined for a claimant receiving block grant revenues not based on 100% program cost funding.

Table 7: Reduction to State-Mandated Costs
100% Program Cost Funding
Claimant's Cost Share of Total Program Costs is Zero

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Program Costs				**State-Mandated Costs**		
	Total Program Costs[1]	Claimant's Cost Share	Actual Program Assistance Funding Received	Net Program Costs[2]	Claimed State-Mandated Costs[1]	Ineligible Costs Reduction	Claimable State-Mandated Costs
				[(a) minus (b)] minus (c)			(e) minus (f)
1	$100,000	$0	$95,000	$5,000	$2,500	$0	$2,500
2	$100,000	$0	$97,000	$3,000	$2,500	$0	$2,500
3	$100,000	$0	$98,000	$2,000	$2,500	$500	$2,000
4	$100,000	$0	$99,200	$800	$2,500	$1,700	$800[3]

Table Footnotes:

[1] For Illustrative Purposes *Total Program Costs* are $100,000 and the *Claimed State-Mandated Costs* are $2,500.
[2] Total Program Costs Net of *Claimants Cost Share* and/or *Non-Local Agency Revenues Received*.
[3] Claim is less than $1,001 and is ineligible for reimbursement.

b) Example 2:

As illustrated in Table 8, this example shows how the *Ineligible Costs Reduction* is determined for a claimant's receiving special project funds based on partially approved funding.

Table 8: Reduction to State-Mandated Costs
Partial Program Cost Funding
Claimant's Cost Share of Total Program Costs is the First $25,000

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Program Costs				**State-Mandated Costs**		
	Total Program Costs[1]	Claimant's Cost Share	Actual Program Assistance Funding Received	Net Program Costs[2]	Claimed State-Mandated Costs[1]	Ineligible Costs Reduction	Claimable State-Mandated Costs
				[(a) minus (b)] minus (c)			(e) minus (f)
1	$100,000	$25,000	$73,500	$1,500	$2,500	$1,000	$1,500
2	$100,000	$25,000	$60,000	$15,000	$2,500	$0	$2,500
3	$100,000	$25,000	$74,500	$500	$2,500	$2,000	$500[3]

Table Footnotes:

[1] For Illustrative Purposes *Total Program Costs* are $100,000 and the *Claimed State-Mandated Costs* are $2,500.
[2] Total Program Costs Net of *Claimants Cost Share* and/or *Local Assistance Revenues Received*.
[3] Claim is less than $1,001 and is ineligible for reimbursement.

11. Notice of Claim Adjustment

Claims are reviewed to determine if the claim was prepared in accordance with the claiming instructions. Claimants will receive a Notice of Claim Adjustment detailing any adjustment made by SCO.

12. Audit of Costs

Pursuant to GC section 17558.5(b), SCO may conduct a field review of any claim after it has been submitted to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the SCO's claiming instructions and the Ps & Gs adopted by CSM. If any adjustments are made to a claim, a Notice of Claim Adjustment specifying the claim activity adjusted, the amount adjusted, and the reason for the adjustment will be mailed within 30 days after payment of the claim.

13. Source Documents

Costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records, time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification stating, "I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, these documents cannot be substituted for source documents.

14. Claim Forms and Instructions

Claim forms provided with the claiming instructions should be duplicated or printed from the SCO website and used by the claimant to file reimbursement claims. A claimant may submit computer generated forms in substitution of Form 1 and Form 2, provided that the format of the forms and data fields contained within are identical to the claim forms included with the claiming instructions. SCO will revise the manual and claim forms as necessary.

a) Form 2, Activity Cost Detail

This form is used to segregate the detail costs by claim activity. In some mandates, specific reimbursable activities have been identified for each activity. The expenses reported on this form must be supported by the official financial records of the claimant. All documents used to support the reimbursable activities must be retained by the claimant, unless required to be submitted with the claim, and must be made available to SCO upon request.

14. Claim Forms and Instructions (continued)

b) Form 1, Claim Summary

This form is used to summarize direct costs by activity, compute allowable indirect costs for the mandate, and summarize any applicable offsetting revenues and/or other reimbursements received. The direct costs summarized on this form are derived from Form 2 and are carried forward to Form FAM-27.

c) Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized officer of the entity. All applicable information from Form 1 must be carried forward to this form in order for SCO to process the claim for payment. Submit a signed original Form FAM-27 and one copy with required documents.

Please sign the Form FAM-27 in blue ink or electronic signature. Attach the copy to the top of the claim package if submitting by mail.

Mandated cost claiming instructions and forms are available online at the SCO's website.

Electronic submissions are accepted and is available through an online file transfer protocol called the **Data Exchange Portal** (DEP). All information regarding DEP is available on the SCO's website.

Please use the following mailing addresses:

If delivered by U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Local Government Programs and
Services Division
P.O. Box 942850
Sacramento, CA 94250

If delivered by other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Local Government Programs and
Services Division
3301 C Street, Suite 700
Sacramento, CA 95816

15. Retention of Claiming Instructions

For your convenience, the revised claiming instructions in this package have been arranged in alphabetical order by program name. This manual should be retained for future reference, and the forms should be duplicated to meet your filing requirements. Annually, new or revised forms, instructions, and any other information claimants may need to file claims will be placed on the SCO's website.

16. Retention of Claim Records and Supporting Documentation

Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to the initiation of an audit by SCO no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for SCO to initiate an audit shall begin from the date of initial payment of the claim. In any case an audit will be completed not later than two years after the date that the audit was commenced.

16. Retention of Claim Records and Supporting Documentation (continued)

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

For more information, contact the Local Reimbursements Section by email.

DECLARATION OF JENNI CAIN

I, Jenni Cain, declare as follows:

1. I am employed by the Ventura County District Attorney's Office as the Manager of the Grants Unit. I am an experienced Fiscal Manager with a bachelor's degree in Business Management, supplemental accounting coursework, and over 19 years of fiscal leadership in city and county government. I oversee fiscal compliance, reporting and reimbursement claims for state and federal grants administered by the District Attorney's Office. I have personal knowledge of the matters set forth herein and, if called to testify, could and would testify competently thereto.

2. My duties include oversight of the records maintained by the Ventura County District Attorney's Office pertaining to grants and SB 90 mandated reimbursement programs, among others. I am familiar with how these records are prepared and the systems used to maintain and access the records. Ventura County employees have a regular business duty to create and maintain these records accurately, at or near the time of the events, conditions, or acts referenced in the records.

3. I prepare the annual reimbursement claim materials for the District Attorney's Office Custody of Minors—Child Abduction and Recovery program (Program 13) and am familiar with the process. The District Attorney's Office personnel who handle those duties work in the Child Abduction and Recovery Unit (CARU).

4. Throughout the year, CARU employees prepare daily time records on at least a monthly basis, using a specific form for that purpose. CARU employees also prepare payroll records on a bi-weekly basis, recording their hours worked, using the Ventura County Human Resources/Payroll System (VCHRP). CARU employees also track their program-related training and other expenses, which are maintained in the Grants Unit.

5. In preparation for submitting reimbursement claims for the Custody of Minors—Child Abduction and Recovery Program (Program 13), the Grants Unit gathers CARU employees' contemporaneous time records prepared at least monthly, calculate aggregate actual time worked on reimbursable activities, and gather contemporaneous payroll warrants showing the employees' hours worked, compensation and benefits. The Grants Unit also gathers copies of contemporaneous expense records and calculates aggregate expenses. In conjunction with the Fiscal Unit, the Grants Unit also prepares a compilation of CARU payroll expenses, showing the following:

    - The employee's name and classification

- The number of reimbursable hours worked by the employee
- The dates on which the applicable pay period ended (when the cost was incurred)
- The employee's productive hourly rate
- The itemized benefits and corresponding benefit rates
- The actual costs of providing the reimbursable activities claimed (corresponding to the contemporaneous Time Records) and the salary and benefits paid to each employee for their time.

6. After preparing the materials and calculating reimbursable amounts, the information is forwarded to the Ventura County Auditor-Controller's Office for inclusion in the County's complete reimbursement claim for all reimbursable programs. Indirect costs are calculated by the Auditor-Controller's Office from contemporaneous payroll records after the actual costs are forwarded to them.

7. I am familiar with the requirements governing state reimbursement claims and this declaration is based on my personal knowledge and review of official records maintained by the County of Ventura (or the Ventura County District Attorney's Office).

I declare under penalty of perjury that the foregoing is true and correct to the best of my personal knowledge, information or belief. Executed this 14TH day of November, 2025, at Ventura, California.

Jenni Cain

DECLARATION OF ERICA NAKAMURA

I, Erica Nakamura, declare as follows:

1. I am employed by the County of Ventura Auditor-Controller's Office as an accounting manager. I oversee the final review and submission of SB 90 claims to the State. I have personal knowledge of the matters set forth herein and, if called to testify, could and would testify competently thereto.

2. My duties include oversight of the records maintained by the Ventura County Auditor-Controller's Office pertaining to SB 90 mandated reimbursement programs, among others. I am familiar with how these records are prepared and the systems used to maintain and access the records. Ventura County employees have a regular business duty to create and maintain these records accurately, at or near the time of the events, conditions, or acts referenced in the records.

3. Attached under Section 8 of the Incorrect Reduction Claim (IRC) form are true and correct copies of the claiming instructions issued by the State Controller's Office (Controller) for the Custody of Minors-Child Abduction and Recovery Program (Program 13) for fiscal years 2017 through 2020.

4. Attached under Section 10 of the IRC are true and correct copies of the Program 13 reimbursement claims for fiscal years 2017-2020 submitted by Ventura County to the Controller annually. These claims were submitted by the Ventura County Auditor-Controller's Office.

5. Ventura County's Program 13 reimbursement claim for $1,072,924 for fiscal year 2017 was submitted to the Controller on February 12, 2018.

6. I am familiar with the County records that reflect receipt of payments on the reimbursement claims for Program 13. Ventura County received payment in full ($1,072,924) for its fiscal year 2017 Program 13 reimbursement claim from the Controller on August 14, 2018. A true and correct copy of the payment record is attached to this declaration as Exhibit 1.

7. The Controller commenced its audit of Program 13 for fiscal years 2017 through 2020 on June 23, 2021, with an engagement letter of that date addressed to Ventura County Chief Deputy Auditor-Controller Jill Ward. A true and correct copy of the engagement letter is attached to this declaration as Exhibit 2.

8. The Controller's audit concluded on November 28, 2022, with the issuance of an Audit Report. Attached under Section 9 of the IRC is a true and correct copy of the

SCO's Audit Report dated November 28, 2022, received by Ventura County on that date.

I declare under penalty of perjury that the foregoing is true and correct to the best of my personal knowledge, information or belief. Executed this _14th__ day of November, 2025, at Ventura, California.

Erica Nakamura

Exhibit 1

to Declaration of Erica Nakamura

THE BACK OF THIS DOCUMENT CONTAINS AN ARTIFICIAL WATERMARK - VIEW AT AN ANGLE

STATE OF CALIFORNIA

WARRANT NUMBER 69-494273

H THE TREASURER OF THE STATE WILL PAY OUT OF THE IDENTIFICATION NO.

FUND NO. 0001 FUND NAME GENERAL FUND

9956 8885

MO. 08 DAY 14 YR. 2018

90-1342/1211

69494273

DOLLARS	CENTS
$*1072924	.00

TO: 494273

TREASURER
COUNTY OF VENTURA
P O BOX 980307
WEST SACRAMENTO CA 95798-0307

BETTY T. YEE
CALIFORNIA STATE CONTROLLER

FORM CD-85(1/99) CONTROLLERS WARRANT

⑆121134231⑆ 69494273⑈

DETACH ON DOTTED LINE
KEEP THIS PORTION FOR YOUR RECORDS

69-494273

ISSUE DATE: 08/14/2018

ISSUE DATE: 08/14/2018 CLAIM SCHEDULE NBR: MA86203A

REIMBURSEMENT OF STATE MANDATED COSTS
ANY QUESTIONS PLS. CONTACT LINDA WATY AT 916-324-7870
ACL : 1399/76 PROG : CHILD ABDUCT & RECOV:1399/76-L
2016/2017 ACTUAL PAYMENT

CLAIMED AMT:		1,072,924.00
TOTAL ADJUSTMENTS:		.00
TOTAL APPROVED CLAIMED AMT:		1,072,924.00
LESS PRIOR PAYMENTS:		.00
PRORATA PERCENT:	100.000000	
PRORATA BALANCE DUE:		.00
APPROVED PAYMENT AMOUNT:		1,072,924.00

PAYMENT OFFSETS -NONE

NET PAYMENT AMOUNT: 1,072,924.00

PROGRAM 13
G001-DAO-2101-9253

Exhibit 2

to Declaration of Erica Nakamura

BETTY T. YEE
California State Controller

June 23, 2021

Jill Ward, Chief Deputy Auditor-Controller
Ventura County
800 South Victoria Avenue
Ventura, CA 93009

Re: Audit of Mandated Cost Claims for the Custody of Minors – Child Abduction and Recovery Program for the Period of July 1, 2016, through June 30, 2020

Dear Ms. Ward:

This letter constitutes the initiation of an audit by the State Controller's Office of Ventura County's legislatively mandated Custody of Minors – Child Abduction and Recovery Program cost claims filed for fiscal year (FY) 2016-17 through FY 2019-20. The amount claimed for the audit period totals $4,284,397. The objective of our audit is to determine whether costs claimed represent increased costs as a result of the mandated program. To that end, we will assess whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

Alexandra Bonezzi, of our office, contacted the county on June 16, 2021, to schedule an entrance conference for Wednesday, July 7, 2021, at 10:00 a.m. The audit will be conducted in accordance with generally accepted government auditing standards. Government Code sections 12410, 17558.5, and 17561 provide the authority for this audit. We will begin audit fieldwork after the entrance conference.

Please furnish working accommodations for staff. Attached is a list of documents we will need to begin the audit. We request that this information be made available at the time of the entrance conference. We will request additional documentation throughout the audit process, if necessary.

P.O. Box 942850, Sacramento, CA 94250 ♦ (916) 445-2636
3301 C Street, Suite 700, Sacramento, CA 95816 ♦ (916) 324-8907
901 Corporate Center Drive, Suite 200, Monterey Park, CA 91754 ♦ (323) 981-6802

Lisa Kurokawa is the Bureau Chief with overall responsibility for the audit. Kimberly Tarvin, CPA, is the Division Chief, and is responsible for final review and signing the audit report.

If you have any questions, please contact me by telephone at (916) 323-2368, or email at khowell@sco.ca.gov.

Sincerely,

Original signed by

KEN HOWELL, Audit Manager
Compliance Audits Bureau
Division of Audits

KH/ac

20786

Attachment

cc: Linda Parks, Chair
Ventura County Board of Supervisors
Chris Hill, Principal Program Budget Analyst
Local Government Unit
California Department of Finance
Steven Pavlov, Finance Budget Analyst
Local Government Unit
California Department of Finance
Darryl Mar, Manager
Local Reimbursement Section
State Controller's Office
Lisa Kurokawa, Bureau Chief
Division of Audits
State Controller's Office
Alexandra Bonezzi, Auditor-in-Charge
Division of Audits
State Controller's Office

Attachment—
Records Request for Mandated Cost Program
FY 2016-17 through 2019-20

---

1. Copy of claims filed for the Custody of Minors – Child Abduction and Recovery Program for FY 2016-17, FY 2017-18, FY 2018-19, and FY 2019-20
2. Copy of external and internal audit reports performed on the mandated cost program.
3. Organization charts for the county effective during the audit period, showing employee names and position titles.
4. Chart of accounts
5. Documentation that support the productive hourly rate used, including support for benefit rates.
6. Employee timesheets or time logs that supports claimed hours.
7. Access to payroll records showing employee salaries and benefits paid during the audit.
8. Access to general ledger accounts that support disbursements.
9. Documentation that supports amounts received from other funding sources.
10. Documentation that supports the indirect cost rate proposal.
11. List of child abduction cases for each fiscal year.
12. Access to case files.
13. Documentation that supports the materials and supplies costs claimed.

Note: This is a preliminary list of documents that we need to begin the audit. We will request additional documentation throughout the audit process, if necessary.

DECLARATION OF DEREK FOUARGE

I, Derek Foaurge, declare as follows:

1. I am employed by the Ventura County District Attorney's Office as the Director of Accounting. I oversee the Fiscal Unit for the District Attorney's Office. My responsibilities include financial oversight, compliance with state and federal grant requirements, fiscal reporting, and coordination with County departments such as the Auditor-Controller's Office and the County Executive Office. I have personal knowledge of the matters set forth herein and, if called to testify, could and would testify competently thereto.

2. My duties include oversight of the fiscal records maintained by the Ventura County District Attorney's Office pertaining to grants, SB 90 mandated reimbursement programs, billing, payroll, budgeting and audits, among others. I am familiar with how these records are prepared and the systems used to maintain and access the records. Ventura County employees have a regular business duty to create and maintain these records accurately, at or near the time of the events, conditions, or acts referenced in the records. It is this regular practice of the Ventura County District Attorney's Office that allows us to rely upon these records for financial reporting, cost allocation, and reimbursement claims submitted to the State of California and other funding agencies.

3. I participated in the Controller's 2022 audit of Ventura County's Custody of Minors—Child Abduction and Recovery program (Program 13). The District Attorney's Office personnel who handle those duties work in the Child Abduction and Recovery Unit (CARU).

4. During fiscal years 2017 through 2020, payroll records were prepared by each employee on a bi-weekly basis. This was accomplished through the Ventura County Human Resources/Payroll System (VCHRP), a software system in which each county employee enters the time they actually worked on a bi-weekly basis corresponding to each pay period. After an employee enters their time worked, each employee's payroll record is reviewed and, if accurate, approved by the employee's supervisor. After approval, VCHRP calculates the employee's salary and benefits according to their classification and pay rate and the Auditor-Controller's Office pays employees on a bi-weekly basis. VCHRP keeps contemporaneous records of every step and various compilations of those records can be produced in the form of reports.

5. In preparation for submitting reimbursement claims for the Custody of Minors—Child Abduction and Recovery Program (Program 13), District Attorney's Office Fiscal Unit

and Grants Unit personnel gather CARU employees' contemporaneous time records prepared at least monthly, calculate aggregate actual time worked on reimbursable activities, and prepare compilations of contemporaneous payroll data showing the following:

- The employee's name and classification
- The number of reimbursable hours worked by the employee
- The dates on which the applicable pay period ended (when the cost was incurred)
- The employee's productive hourly rate
- The itemized benefits and corresponding benefit rates
- The actual costs of providing the reimbursable activities claimed (corresponding to the contemporaneous Time Records) and the salary and benefits paid to each employee for their time.

6. During the audit, the District Attorney's Office provided the following records to the Controller:

- Contemporaneous time records for each fiscal year from 2017 through 2020
- True and correct copies of the time records are attached to this declaration as Exhibit 1, but personal identifying information has been redacted in accordance with CSM filing instructions.
- Contemporaneous payroll records for each fiscal year from 2017 through 2020
  - A compilation of the contemporaneous electronic payroll records is attached to each annual claim, and
  - We maintain individual copies of bi-weekly payroll records for each pay period during the audit period
- A true and correct copy of an example bi-weekly payroll record is attached to this declaration as Exhibit 2, but personal identifying information has been redacted in accordance with CSM filing instructions.
- Indirect cost calculations for each fiscal year from 2017 through 2020
- Contemporaneous records of costs and materials expenditures;
- Additional evidence, including:
  - Case file lists and records and court records showing reimbursable matters handled during the audit
  - Historical emails and communications regarding cases handled, children recovered, the number of criminal cases handled, etc.
  - Employee declarations
  - Annual statistics regarding the CARU workload and results;
  - Employee contemporaneous calendar entries showing court appearances and other reimbursable activities; and
  - Case file samples requested by the Controller.

7. During the audit, District Attorney's Office personnel had various discussions with Controller personnel. During those discussions, District Attorney's Office personnel offered to provide additional corroborating evidence to the Controller. Based on their review of the existing documentation, Controller personnel declined to review additional corroborating evidence, asserting the existing documentation did not meet the definition of source documents.

8. At one point, one of the Controller's auditors commented to the effect that no one was forcing our county to seek reimbursement for these activities and that we could just stop making SB 90 claims, as many other district attorney's offices had. In context, I understood him to mean he believed it would be better if Ventura County did not assert its statutory right to reimbursement by the state.

I declare under penalty of perjury that the foregoing is true and correct to the best of my personal knowledge, information or belief. Executed this ___ day of November, 2025, at Ventura, California.

Derek Fouarge

Exhibit 1

to Declaration of Derek Fouarge

Child Abduction / Recovery Unit

[redacted]

September 2016

CHILD ABDUCTION

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	8	8			8	7	8	8				8	8	7	6.5	6			8	8	8	8	7			5	6	7	8	6		155.5
B	Family Code Sections 3130 & 3131 CC: Court Activity																2										3		1				6
C	Out-of-State Decrees Family Code Section 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
	Training / Other Case/ Range/ Meetings																																
H	Vacation, Sick Leave, Holiday, Etc. Duty Desk						1			8					1	1.5								1				2					14.5
I	**DAILY GRAND TOTAL**	8	8			8	8	8	8	8			8	8	8	8	8			8	8	8	8	8			8	8	8	8	8		176
	DUTY OFFICER																																

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted]

10/03/16

Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to t[redacted]ecord is true and correct and the activities

[redacted] DAI III

Supervisor's Sig[redacted]

Date

10-4-16

16/17

Child Abduction / Recovery Unit

[redacted] **October 2016**

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	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	
A	Family Code Sections 3130 & 3131			6		8	8	8			8	8	8	8				8	8	7	8	4			8	7	8	8	8			8	144
	CC:Enforcement of Decrees																																
B	Family Code Sections 3130 & 3131																			2						2							4
	CC: Court Activity											1.5		1							2.5												5
C	Out-of-State Decrees																																
	Family Code Section 3400 et seq. UCCJEA																																
	CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																
	PC: Return of Detained or																																
	Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
	Training / Other Case/ Range/ Meetings																																
H	Vacation, Sick Leave, Holiday, Etc. Duty Desk			2	8										8							4											22
I	**DAILY GRAND TOTAL**			8	8	8	8	8			8	9.5	8	9	8			8	8	9	10.5	8			8	9	8	8	8			8	175
	DUTY OFFICER																																

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *Investigative Assistant III November 7, 2016*

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] *Investigator III / 11-07-16*

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

[redacted] **November 2016**

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	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	
A	Family Code Sections 3130 & 3131		8	6	6			7	8	8	8							8	8			8	4	9						4	8		88
	CC:Enforcement of Decrees														7.5	5.5	6																19
B	Family Code Sections 3130 & 3131			2	2																								11	4			19
	CC: Court Activity																																
C	Out-of-State Decrees Family Code Section 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
	Training / Other Case/ Range/ Meetings																																
H	Vacation, Sick Leave, Holiday, Etc. Duty Desk							1	2			8			0.5	2.5	2						4		8	8							36
I	**DAILY GRAND TOTAL**		8	8	8			8	8	8	8	8			8	8	8	8	8			8	8	9	8	8			11	8	8		172
	DUTY OFFICER																																

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *Investigative Assistant III December 6, 2016*

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] */ DAI III / 12-06-2016*

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

[redacted]

December-16

CHILD ABDUCTION — Round hours to the nearest quarter hour or 15 min = .25 — Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	ACTIVITIES	1	2			5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23			26	27	28	29	30	31	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	8	8			8	8	8	6	4			7	9	8	8	8				8	8	8	8					8	4	8		142
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out-of-State Decrees Family Code Section 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
	Training / Other Case/ Range/ Meetings																																
H	Vacation, Sick Leave, Holiday, Etc, Duty Desk								2	4			1							8							8	8		4			35
I	**DAILY GRAND TOTAL**	8	8			8	8	8	8	8			8	9	8	8	8			8	8	8	8	8			8	8	8	8	8		177
	DUTY OFFICER																																

EMPLOYEE: I certify that this is a true and accurate report of my time and the activities were performed as shown.

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] *Investigative Assistant III December 30, 2016*

Employee's Signature — Job Classification — Date

[redacted] ***DAI II / 01-03-17***

Supervisor's Signature — Job Classification — Date

Child Abduction / Recovery Unit

[redacted]

January-17

CHILD ABDUCTION

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees			6	8	8	8			8	8	8	8	8				8	8	8	6			8	6	8	8	8			8	13	159
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out-of-State Decrees Family Code Section 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
	Training / Other Case/ Range/ Meetings																																
H	Vacation, Sick Leave, Holiday, Etc. Duty Desk		8	2						2							8				2											22
I	**DAILY GRAND TOTAL**		8	8	8	8	8			8	8	8	8	8			8	8	8	8	8			8	8	8	8	8			8	13	181
	DUTY OFFICER																																

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *Investigative Assistant III 02/03/17*

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] DA III 02-02-17

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

[redacted]

February-17

CHILD ABDUCTION

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	8	8	8	8	8	8	8	8	8	8			8	8	7.5	8	8				8	8	8	8			6.5	8				150
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out-of-State Decrees Family Code Section 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
	Training / Other Case/ Range/ Meetings																																
H	Vacation, Sick Leave, Holiday, Etc. Duty Desk															0.5					8							1.5					10
I	**DAILY GRAND TOTAL**	8	8	8	8	8	8	8	8	8	8			8	8	8	8	8			8	8	8	8	8			8	8				160
	DUTY OFFICER																																

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *Investigative Assistant III 03/03/17*

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to [redacted] time record is true and correct and the activities

3-13-17 DAI JH

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

[redacted] Investigative Assisitant III

February-17

Tho b
for 3/17

	CHILD ABDUCTION	Round hours to the nearest quarter hou																		ed to work, on non-alloc line and total.											
	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	8	8	8			8	8	8	3	7			8	8	8	8	8			8	8	7	4.5	7			8	8	7.5	8	8	169
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H	Training / Other Case/ Range/ Meetings/ Personnel																																
I	Vacation, Sick Leave, Holiday, Etc.		3							5	1												1	3.5	1					0.5			15
J	**DUTY DESK**																																
	DAILY GRAND TOTAL	8	8	8			8	8	8	8	8			8	8	8	8	8			8	8	8	8	8			8	8	8	8	8	184

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] IA III 04/04/17

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] / DAI III / 04-04-17

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

[redacted] Investigative Assisitant III

March-17

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	8	5	8			8	8	8	3	7			8	8	8	8	8			8	8	7	4.5	7			8	8	7.5	8	8	**169**
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H	Training / Other Case/ Range/ Meetings/ Personnel																																
I	Vacation, Sick Leave, Holiday, Etc.		3							5	1												1	3.5	1					0.5			**15**
J	**DUTY DESK**																																
	DAILY GRAND TOTAL	8	8	8			8	8	8	8	8			8	8	8	8	8			8	8	8	8	8			8	8	8	8	8	**184**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted]A III 04/04/17

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] / DAI III / 04-04-17

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

April-17

CHILD ABDUCTION

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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			
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees				8	8	8	8			8	8	8	8	8			8	8	8	8	8			8	8	7	8	8					140
B	Family Code Sections 3130 & 3131 CC: Court Activity																																	
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	
G	Subtotal (Add Lines E and F)																																	
H	Training / Other Case/ Range/ Meetings/ Personnel																																	
I	Vacation, Sick Leave, Holiday, Etc.			8			2							2							3					2	1	2					20
J	**DUTY DESK**																																	
	DAILY GRAND TOTAL			8	8	8	8	8			8	8	8	8	8			8	8	8	8	8			8	8	8	8	8					160

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] MAY 2, 2017

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted]

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

May-17

CHILD ABDUCTION — Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	8	8	8	6	8			8	8	8	8	8				8	7	8	8			8	8	8	6	8				8.5	8	**161.5**
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H	Training / Other Case/ Range/ Meetings/ Personnel																																
I	Vacation, Sick Leave, Holiday, Etc.				2											8		1								2				8	1.5		**22.5**
J	**DUTY DESK**																																
	DAILY GRAND TOTAL	8	8	8	8	8			8	8	8	8	8			8	8	8	8	8			8	8	8	8	8			8	8	8	**184**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] A III 06/07/17

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] 06-07-2017 | DAI 999

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

[redacted] **Investigative Assistant**

June-17

CHILD ABDUCTION

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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			
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	8	8			8	8	8		8			8	8	8	8	8																	**88**
B	Family Code Sections 3130 & 3131 CC: Court Activity																																	
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	
G	Subtotal (Add Lines E and F)																																	
H	Training / Other Case/ Range/ Meetings/ Personnel																																	
I	Vacation, Sick Leave, Holiday, Etc.								8											8	8	8	8	8			8	8	8	8	8			**88**
J	**DUTY DESK**																																	
	DAILY GRAND TOTAL	8	8			8	8	8	8	8			8	8	8	8	8			8	8	8	8	8			8	8	8	8	8			**176**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] 6 /30 /17

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

Supervisor's Signature Job Classification Date

[redacted]

Child Abduction / Recovery Unit

[redacted] **Investigator III**

July-16

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees					9	9	7	4																								**29**
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H	Training / Other Case/ Range/ Meetings/ Personnel																																
I	Vacation, Sick Leave, Holiday, Etc				9			2	4			9	9	9	9				9	9	9	9	8			9	9	9	9				**131**
J	**DUTY DESK**																																
	DAILY GRAND TOTAL				9	9	9	9	8			9	9	9	9				9	9	9	9	8			9	9	9	9				**160**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] *DA Investigator III 08-02-16*

Employee's Signature Job Classification Date

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

[redacted] **Investigator III**

August-16

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	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			
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	9	9	9	9				9	9	6	9				8	9	8	9	8			9		9	9				9	9			**158**
B	Family Code Sections 3130 & 3131 CC: Court Activity																																	
C	Out of State Decress Family Code 3400 et seq. UCCJEA CC: Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	
G	Subtotal (Add Lines E and F)																																	
H	Training / Other Case/ Range/ Meetings/ Personnel					5.5	5.5	5			2		9	5.5	5.5																			**38**
I	Vacation, Sick Leave, Holiday, Etc.																																	
J	**DUTY DESK**																							9										**9**
	DAILY GRAND TOTAL	9	9	9	9	5.5	5.5	5	9	9	8	9	9	5.5	5.5	9	9	9	9	8			9	8	9	9				9	9			**205**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] *DA Investigator III 09-06-16*

Employee's Signature Job Classification Date

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

[redacted] / Investigator III

September-16

CHILD ABDUCTION — Round hours to the nearest quarter hour or 15 min = .25 — Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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		
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	9	8				9	9	9				9	9	9	8	8			9	9	9	9				9	9	6	9	8		**167**
B	Family Code Sections 3130 & 3131 CC: Court Activity																												3				**3**
C	Out of State Decrees Family Code 3400 et seq UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H	Training / Other Case/ Range/ Meetings/ Personnel																																
I	Vacation, Sick Leave, Holiday, Etc.					8										1																	**10**
J	**DUTY DESK**																																
	DAILY GRAND TOTAL	9	8			9	9	9	9				9	9	9	9	8			9	8	9	9				9	9	9	9	8		**177**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] DA Investigator III 10-05-16

Employee's Signature — Job Classification — Date

SUPERVISOR : I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] Supv. Inv. 10/5/16

Sup — Job Classification — Date

Child Abduction / Recovery Unit

[redacted] **Investigator III**

October-16

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees			9	8	9	8				12	11.25	4.5			5		13.25	10.75	10	10.75	8			9	9	9	9	8			9	123.5
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H	Training / Other Case/ Range/ Meetings/ Personnel												4.5																				
I	Vacation, Sick Leave, Holiday, Etc				1									9																			
J	**DUTY DESK**																																
	DAILY GRAND TOTAL			9	9	9	9				12	11.25	9	9		5		13.25	10.75	10	10.75	8			9	9	9	9	8			9	

EMPLOYEE: I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator III 11-08-16*

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] *Spv. Inv.* *11/14/16*

Job Classification Date

Child Abduction / Recovery Unit

[redacted] **Investigator III**

November-16

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 **Holiday(s)** record **paid hours**, if scheduled to work, on non-alloc line and total.

	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		
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	9	9	9				9	11.5	9	9				9	16.5	13.5	13				9	9	11.5		2			9	9	10		177
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H	Training / Other Case/ Range/ Meetings/ Personnel																																
I	Vacation, Sick Leave, **Holiday**, Etc.											8													9								17
J	**DUTY DESK**																																
	DAILY GRAND TOTAL	9	9	9				9	11.5	9	9	8			9	16.5	13.5	13				9	9	11.5	9	2			9	9	10		194

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] *DA Investigator III 12-05-16*

Employee's Signature Job Classification Date

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

[redacted] **Investigator III**

December-16

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	9	8			4	9	9		8			9	9	7		6.5			5	9	9	9	8					9				**127.5**
B	Family Code Sections 3130 & 3131 CC: Court Activity					5									2					4													**11**
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H	Training / Other Case/ Range/ Meetings/ Personnel																																
I	Vacation, Sick Leave, Holiday, Etc.																2.5										9	9		9			**29.5**
J	**DUTY DESK**								9																								**9**
	DAILY GRAND TOTAL	9	8			9	9	9	9	8			9	9	9		9			9	9	9	9	8			9	9		9	9		**177**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator III 01-04-17*

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] *Supv. Inv.* *1-12-17*

Super[redacted] Job Classification Date

Child Abduction / Recovery Unit

[redacted] **Investigator III**

January-17

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees			9	9	9	9			9	9	9	9					18	15.5	13	8				9	9	9	9			9	13.5	**185**
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H	Training / Other Case/ Range/ Meetings/ Personnel																																
I	Vacation, Sick Leave, Holiday, Etc.		8														9																**17**
J	**DUTY DESK**																																
	DAILY GRAND TOTAL		8	9	9	9	9			9	9	9	9				9	18	15.5	13	8				9	9	9	9			9	13.5	**202**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator III 02-08-17*

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] Sup. Ins 2/9/17

Sup[redacted] Job Classification Date

Child Abduction / Recovery Unit

[redacted] **Investigator III**

March-17

CHILD ABDUCTION — Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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	487/15
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	8	9	9			6	8.5			4			9	9	11.25	4	8			9	8	9	7					9	9	7	9	**150.75**
B	Family Code Sections 3130 & 3131 CC: Court Activity																1					3											**4**
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H	Training / Other Case/ Range/ Meetings/ Personnel						2				5																						**7**
I	Vacation, Sick Leave, Holiday, Etc.	1					1	0.5		9														2							1		**14.5**
J	**DUTY DESK**																5											9					**14**
	DAILY GRAND TOTAL	9	9	9			9	9		9	9			9	9	11.25	10	8			9	9	9	9				9	9	9	8	9	**190.25**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator III 04-04-17*

Employee's Signature — Job Classification — Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] Supv. Inv. 5-3-17

S[redacted] — Job Classification — Date

Child Abduction / Recovery Unit

[redacted] **Investigator III**

April-17

	CHILD ABDUCTION	Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.																														
	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees			9	9	8	9				9	9	9	8	8			9	9	9	9				9		8	9	8				151
B	Family Code Sections 3130 & 3131 CC: Court Activity																															
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																															
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																															
E	Total: Lines A through D																															
F	Non-Custody of Minors																															
G	Subtotal (Add Lines E and F)																															
H	Training / Other Case/ Range/ Meetings/ Personnel																															
I	Vacation, Sick Leave, Holiday, Etc.																															
J	**DUTY DESK**																									9						**9**
	DAILY GRAND TOTAL			9	9	8	9				9	9	9	9	8			9	9	9	9				8	9	9	9	8				**160**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator III 05-01-17*

Employee's Signature | Job Classification | Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] Supv. Inv. 5-19-17

Supervisor's Signature | Job Classification | Date

Child Abduction / Recovery Unit

[redacted] **Investigator III**

May-17

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	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		
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	9	9	9	7				9	9	9	7	9			9	9	9	9				9	9	10.5	9					9	9		168.5
B	Family Code Sections 3130 & 3131 CC: Court Activity																																	
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	
G	Subtotal (Add Lines E and F)																																	
H	Training / Other Case/ Range/ Meetings/ Personnel																																	
I	Vacation, Sick Leave, Holiday, Etc.				2							1																		9				12
J	**DUTY DESK**																																	
	DAILY GRAND TOTAL	9	9	9	9				9	9	9	8	9			9	9	9	9				9	9	10.5	9				9	9	9		180.5

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator III - -17*

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

[redacted] **Investigator III**

May-17

CHILD ABDUCTION — Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	9	9	9	7				9	9	9	7	9			9	9	9	9				9	9	10.5	9					9	9	**168.5**
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H	Training / Other Case/ Range/ Meetings/ Personnel																																
I	Vacation, Sick Leave, Holiday, Etc.				2							1																		9			**12**
J	**DUTY DESK**																																
	DAILY GRAND TOTAL	9	9	9	9				9	9	9	8	9			9	9	9	9				8	9	10.5	9				9	9	9	**180.5**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] DA Investigator III - -17

Employee's Signature — Job Classification — Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] Supv. Inv. 6/19/17

Superv[redacted] — Job Classification — Date

Child Abduction / Recovery Unit

[redacted] **Investigator III**

June-17

CHILD ABDUCTION — Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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			
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	9	8			9	9	9		4			9		7	9						8	9	9			9	9	9	9	8			**143**
B	Family Code Sections 3130 & 3131 CC: Court Activity																																	
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	
G	Subtotal (Add Lines E and F)																																	
H	Training / Other Case/ Range/ Meetings/ Personnel																																	
	Consumer case 2015005135								8	4																								**13**
I	Vacation, Sick Leave, Holiday, Etc.														2						8	1												**12**
J	**DUTY DESK**													9																				**9**
	DAILY GRAND TOTAL	9	8			9	9	9	9	8			9	9	9	9					9	9	9	9			9	9	9	9	8			**177**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator III 06-30-17*

Employee's Signature — Job Classification — Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] *Supv Inv.* 7-5-17

Supervisor — Job Classification — Date

[redacted]

This is Sept 16

Child Abduction / Recovery Unit

Name / Title

April-16

CHILD ABDUCTION — Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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			
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees												9	9	9	9	0	0	0	9	9	9	9	8	0	0	9	9	9	9	0			116
B	Family Code Sections 3130 & 3131 CC: Court Activity																																	
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																	
E	Total: Lines A through D												9	9	9	9	0	0	0	9	9	9	9	8	0	0	9	9	9	9	0			
F	Non-Custody of Minors																																	
G	Subtotal (Add Lines E and F)																																	
H	Training / Other Case/ Range/ Meetings/ Personnel																																	
I	Vacation, Sick Leave, Holiday, Etc.																																	
J	**DUTY DESK**																																	
	DAILY GRAND TOTAL																																	**116**

EMPLOYEE : I certify that this is a true and accurate report of my time as shown.

[redacted] DATA 10/4/2016

Employee's Signature / Job Classification / Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] DAI 10-4-16

Job Classification / Date

Ventura County District Attorney's Office
Employee Time Study

Employee Name: [redacted]

Month: September-16

Day	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
CARU												9	9	9	9	0	0	0	9	9	9	9	8	0	0	9	9	9	9	0	0	116
REFU																																
CEPU/ Evidence SCWW																																
CARU																																
WCFU																																
VCAT																																
AIFU																																
SI 15-12 Special Invest.																																
Background Inv.																																
Duty Desk																																
Annual Leave / Comp. Leave																																
Vacation Leave																																
Sick Leave																																
Holiday																																116
Total Time:	0	0	0	0	0	0	0	0	0	0	0	9	9	9	9	0	0	0	9	9	9	9	8	0	0	9	9	9	9	0	0	

Employee Signature Date

Supervisor Signature Date

Child Abduction / Recovery Unit

Name / Title [redacted]

October-16

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	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		
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees			9	9	9	9	8			9	4	0	2																	2		**61**
B	Family Code Sections 3130 & 3131 CC: Court Activity																																	
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	
G	Subtotal (Add Lines E and F)																																	
H	Training / Other Case/ Range/ Meetings/ Personnel												9																					**9**
	CEPU Scanning (ANTERRA)											5		5				9	9	9	9	8			9	5								**68**
I	Vacation, Sick Leave, Holiday, Etc.													2											4	9	8				7			**31**
J	**DUTY DESK**																																	
	DAILY GRAND TOTAL			9	9	9	9	8			9	9	9	9				9	9	9	9	8			8	9	9	9				9		**169**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DAIA 11/7/16*

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] */ Investigator III / 11-07-16*

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

Name / Title

November-16

CHILD ABDUCTION

Round hours to the nearest **quarter** hour or 15 min = .25 **Holiday(s)** record **paid hours**, if scheduled to work, on non-alloc line and total

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	9	9	5	4			9	9	9	9				8	9	9	9	8			8	8.5	8					9	9	6		**152.5**
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																**0**
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H	Training / Other Case/ Range/ Meetings/ Personnel																																
	Major Fraud 2014010558			4	4																												8
I	Vacation, Sick Leave, Holiday, Etc.														1								0.5	4	9						3		**17.5**
J	**DUTY DESK**																																
	DAILY GRAND TOTAL	9	9	9	8			9	9	9	9				9	9	9	9	8			9	8	9	9				9	9	9		**178**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *12/5/16*

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] */ DAI III /12.05.2016*

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

Name / Title

December-16

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	9	7.5			8	8	9	7.5				9	8.5	9	8.5	8			8	8	9	9						9	9	8		**153**
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H	Training / Other Case/ Range/ Meetings/ Personnel																																
I	Vacation, Sick Leave, Holiday, Etc.					1	1		1.5					0.5		0.5				1							9	9					**23.5**
J	**DUTY DESK**																																
	DAILY GRAND TOTAL	9	8			9	9	9	9				9	9	9	9	8			9	9	9	9				9	9	9	9	8		**177**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] VCDA IA 1/4/17

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] DAI III / 01-03-17

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

Name / Title

January-17

	CHILD ABDUCTION	Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.																															
	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		
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees			9	9	9						9	9	8				9	9	9				9	8.5	8	8.5	8			8	9		139
B	Family Code Sections 3130 & 3131 CC: Court Activity																																	
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	
G	Subtotal (Add Lines E and F)																																	
H	Training / Other Case/ Range/ Meetings/ Personnel																																	
I	Vacation, Sick Leave, Holiday, Etc.		9							9	9						9								0.5	1	0.5				1			30
J	**DUTY DESK**																																	
	DAILY GRAND TOTAL		9	9	9	9				9	9	9	9	8			9	9	9	9				9	9	9	9	8			9	9		178

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *VCDA IA 2/2/17*

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] / DAI III / 2-08-17

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

Name / Title

February-17

CHILD ABDUCTION — Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	9	9				9	8.5	9	9	8			8	9	9	9				9	8	8	8.5	8			8	9				**155**
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H	Training / Other Case/ Range/ Meetings/ Personnel																																
I	Vacation, Sick Leave, Holiday, Etc.							0.5						1								1	1	0.5				1					**5**
J	**DUTY DESK**																																
	DAILY GRAND TOTAL	9	9				9	9	9	9	8			9	9	9	9				9	9	9	9	8			9	9				**160**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] VCDA IA 3/2/17

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] 3-13-17 DA1 IV

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

Name / Title

March-17

CHILD ABDUCTION — Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	9	9				4	7.5	9	9	8			9	9	9	9				9	9	9	9	8			8	7.5	9	9		**170**
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H	Training / Other Case/ Range/ Meetings/ Personnel																																
I	Vacation, Sick Leave, Holiday, Etc.						8	1.5																					1.5				**8**
J	**DUTY DESK**																																
	DAILY GRAND TOTAL	9	9				9	9	9	9	8			9	9	9	9				9	9	9	9	8			9	9	9	9		**178**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] VCDA IA 4/10/17

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] / DAI III / 04-10-17

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

Name / Title

April-17

	CHILD ABDUCTION	Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.																														
	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			
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees			9							8.5	9	9	9				9	7.5	9	9	8			9	9								105
B	Family Code Sections 3130 & 3131 CC: Court Activity																																	
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	
G	Subtotal (Add Lines E and F)																																	
H	Training / Other Case/ Range/ Meetings/ Personnel																																	
I	Vacation, Sick Leave, Holiday, Etc.				9	9	9	8			0.5								1.5								9	9						55
J	**DUTY DESK**																																	
	DAILY GRAND TOTAL			9	9	9	9	8			9	9	9	9				9	9	9	9	8			9	9	9	9						160

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] VCDA IA 5/8/17

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] DAI III / 05-08-2017

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

Name / Title

May-17

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	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		
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees								9	9	9	9				9	8	9	9	8			9	9	9	9					9	9		134
B	Family Code Sections 3130 & 3131 CC: Court Activity																																	
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	
G	Subtotal (Add Lines E and F)																																	
H	Training / Other Case/ Range/ Meetings/ Personnel																																	
I	Vacation, Sick Leave, Holiday, Etc.	8	8	9	9	8																								8				53
J	**DUTY DESK**																																	
	DAILY GRAND TOTAL	9	9	9	9	8			9	9	8	9				9	9	9	9	8			9	8	9	9				9	9	9		187

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] VCDA IA 6/7/2017

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] 06-06-07 / DA DAI III

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

Name / Title

May-17

CHILD ABDUCTION — Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees								9	9	9	9				9	9	9	9	8			9	9	9	9				9	9		134
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H	Training / Other Case/ Range/ Meetings/ Personnel																																
I	Vacation, Sick Leave, Holiday, Etc.	9	9	9	9	8																								9			53
J	**DUTY DESK**																																
	DAILY GRAND TOTAL	9	9	9	9	8			9	9	9	9				9	9	9	9	8			9	9	9	9				9	9	9	187

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] VCDA IA 6/1/2017

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] 06-06-07 / DA DAI III

Supervisor's Signature Job Classification Date

[redacted]

Child Abduction / Recovery Unit

Name / Title

June-17

	CHILD ABDUCTION	Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.																															
	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			
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	8	8			8	8	8	8											8	8	8	8				8	8	8	8	8			133
B	Family Code Sections 3130 & 3131 CC: Court Activity																																	
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	
G	Subtotal (Add Lines E and F)																																	
H	Training / Other Case/ Range/ Meetings/ Personnel																																	
I	Vacation, Sick Leave, Holiday, Etc.												8	8	8	8	8																	45
J	**DUTY DESK**																																	
	DAILY GRAND TOTAL	8	8			8	8	8	8				8	8	8	8	8			8	8	8	8				8	8	8	8	8			178

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] VCDA IA 6/30/2017

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] 6 /30 /17

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

[redacted] Investigator II

August-16

	CHILD ABDUCTION	Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.																															
	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		
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees								9	5	5	5	8			5	9	9					9	9	9	9	8			9	9	5		122
B	Family Code Sections 3130 & 3131 CC: Court Activity																																	
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	
G	Subtotal (Add Lines E and F)																																	
H	Training / Other Case/ Range/ Meetings/ Personnel						8			4	4	4	8	8		4	3.5		9															46.5
I	Vacation, Sick Leave, Holiday, Etc.	9	9	9	9																											4		40
J	DUTY DESK																																	
	DAILY GRAND TOTAL	9	9	9	9		8		9	9	9	9	14	8		9	12.5	9	9				9	9	9	9	8			9	9	9		208.5

EMPLOYEE : I certify that this is a true and accurate report of my time [redacted] erformed as shown.

[redacted]

OAI II 12/11/17

Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

[redacted] Investigator II

September-16

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	CHILD ABDUCTION 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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees						9	9					9	5	5	10.5				9	9	9	6	9			9	7	9	8		122.5
B	Family Code Sections 3130 & 3131 CC: Court Activity																															
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																															
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																															
E	Total: Lines A through D																															
F	Non-Custody of Minors																															
G	Subtotal (Add Lines E and F)																															
H	Training / Other Case/ Range/ Meetings/ Personnel								9														3					2		1		15
I	Vacation, Sick Leave, Holiday, Etc.	9				9																										18
J	**DUTY DESK**									8				4	4																	16
	DAILY GRAND TOTAL	9				9	9	9	9	8			9	9	9	10.5				9	9	9	9	9			9	9	9	9		171.5

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] INV. II 9/29/16
Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] Supv Inv. 10/6/16
Job Classification Date

Child Abduction / Recovery Unit

[redacted] / Investigator II

October-16

	CHILD ABDUCTION	Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.																														
	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		
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees					9	9	9			9	12		11	8			9	9	9	9				9	9	4	8				9		143
B	Family Code Sections 3130 & 3131 CC: Court Activity																																	
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	
G	Subtotal (Add Lines E and F)																																	
H	Training / Other Case/ Range/ Meetings/ Personnel												9														5							14
I	Vacation, Sick Leave, Holiday, Etc.			8	9																													17
J	**DUTY DESK**																																	
	DAILY GRAND TOTAL			8	9	9	9	9			9	12	9	11	8			9	9	9	9				9	9	9	9				9		174

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] OAI II 12/11/17

[redacted] Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] Sup. Inv. 12-13-17

Job Classification Date

Child Abduction / Recovery Unit

[redacted] **Investigator II**

November-16

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees		9	9	6			9	4.5	8	9				8	16	14	13	8														**114.5**
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H	Training / Other Case/ Range/ Meetings/ Personnel				2				7	1																							**10**
I	Vacation, Sick Leave, Holiday, Etc.																																
J	**DUTY DESK**	9																															**9**
	DAILY GRAND TOTAL	9	9	9	8			9	11.5	9	9				8	16	14	13	8														**133.5**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] INV. II 11/18/16

Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] Sup. Inv. 12-13-16

Job Classification Date

Child Abduction / Recovery Unit

[redacted] DA Inv. II

December 2016

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	3				9	7	9	7				6	4	9	2	8			5	9	4	5				9	9	9	8		0
B	Family Code Sections 3130 & 3131 CC: Court Activity								2				3	5		7				4		5	4									122
C	Out-of-State Decrees Family Code Section 3400 et seq. UCCJEA CC: Offender Detention	6																														0
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																															30
E	Total: Lines A through D																															6
F	Non-Custody of Minors																															
G	Subtotal (Add Lines E and F)																															0
	Training / Other Case/ Range/ Meetings						2																									2
H	Vacation, Sick Leave, Holiday, Etc. Duty Desk																									9						9
I	**DAILY GRAND TOTAL**	9	0	0	0	9	9	9	9	0	0	0	9	9	9	9	8	0	0	9	9	9	9	0	0	0	9	9	9	9	8	0	169
	DUTY OFFICER																																

EMPLOYEE: I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] DA Investigator II

Employee's Signature — Job Classification — Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] Supv. Inv. 1-12-17

Supe — Job Classification — Date

Child Abduction / Recovery Unit

[redacted] **DA Inv. II**

January 2017

CHILD ABDUCTION — Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	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	
A	Family Code Sections 3130 & 3131		9	9	9	9				9	4		9	8			9	18	15.5	13				9		7	9	8			9	9	172
	CC:Enforcement of Decrees																																0
B	Family Code Sections 3130 & 3131																																
	CC: Court Activity																																0
C	Out-of-State Decrees																																0
	Family Code Section 3400 et seq. UCCJEA																																
	CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal)										5	9																					
	PC: Return of Detained or																																
	Concealed Child																																14
E	Total: Lines A through D																																
F	Non-Custody of Minors																																0
G	Subtotal (Add Lines E and F)																																
	Training / Other Case/ Range/ Meetings																									2							2
H	Vacation, Sick Leave, Holiday, Etc. Duty Desk																																0
I	**DAILY GRAND TOTAL**	0	9	9	9	9	0	0	0	9	9	9	9	8	0	0	9	18	15.5	13	0	0	0	9	0	9	9	8	0	0	9	9	188.5
																																	0
																																	0
																																	0
	DUTY OFFICER																								9								9

EMPLOYEE: I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator II* 2/1/2017

Employee's Signature — Job Classification — Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] *Supv. Inv.* 2/14/17

Job Classification — Date

Child Abduction / Recovery Unit

[redacted] DA Inv. II

February 2017

CHILD ABDUCTION — Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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				
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	9	9				9	7	9		8			9	9	9	5					9	9	7	9			9					126
B	Family Code Sections 3130 & 3131 CC: Court Activity																							2									2
C	Out-of-State Decrees Family Code Section 3400 et seq. UCCJEA CC: Offender Detention																																0
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																0
G	Subtotal (Add Lines E and F)																																
	Training / Other Case/ Range/ Meetings							2		9																							
H	Vacation, Sick Leave, Holiday, Etc. Duty Desk																3				9							9					21
I	**DAILY GRAND TOTAL**	9	9	0	0	0	9	9	9	9	8	0	0	9	9	9	8	0	0	0	9	9	9	9	9	0	0	9	9				160
																																	0
																																	0
																																	0
	DUTY OFFICER																																0

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator II* 3/1/2017

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] *Supv. Inv.* 3/13/17

Job Classification Date

Child Abduction / Recovery Unit

[redacted] DA Inv. II

March 2017

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	9	9	9			9	7	5	9	8			9							9	5	9	9	9			6			9			130
B	Family Code Sections 3130 & 3131 CC: Court Activity																					4												4
C	Out-of-State Decrees Family Code Section 3400 et seq. UCCJEA CC: Offender Detention																																	0
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	0
G	Subtotal (Add Lines E and F)																																	
	Training / Other Case/ Range/ Meetings							2	4																			3	9	9				27
H	Vacation, Sick Leave, Holiday, Etc. Duty Desk														9	9	8																	26
I	**DAILY GRAND TOTAL**	9	9	9	0	0	9	9	9	9	8	0	0	9	9	9	8	0	0	0	9	9	9	9	9	0	0	9	9	9	9	0		187
																																		0
																																		0
																																		0
	DUTY OFFICER																																	0

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] DA Investigator II

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] Sup. Inv. 5-3-17

Job Classification Date

Child Abduction / Recovery Unit

[redacted] DA Inv. II

March 2017

CHILD ABDUCTION — Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	9	9	9			9	7	5	9	8			9							9	5	9	9	9			6			9		130
B	Family Code Sections 3130 & 3131 CC: Court Activity																					4											4
C	Out-of-State Decrees Family Code Section 3400 et seq. UCCJEA CC: Offender Detention																																0
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																0
G	Subtotal (Add Lines E and F)																																
	Training / Other Case/ Range/ Meetings							2	4																			3	9	9			27
H	Vacation, Sick Leave, Holiday, Etc. Duty Desk														9	9	8																26
I	**DAILY GRAND TOTAL**	9	9	9	0	0	9	9	9	9	8	0	0	9	9	9	8	0	0	0	9	9	9	9	9	0	0	9	9	9	9	0	187
																																	0
																																	0
																																	0
	DUTY OFFICER																																0

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] DA Investigator II

Employee's Signature — Job Classification — Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] Supv. Inv. 5-4-17

Supervis[redacted] — Job Classification — Date

Child Abduction / Recovery Unit

[redacted] DA Inv. II

April 2017

CHILD ABDUCTION

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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		
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees			9	6	7	9	6				9	9	9	9			9	9	9		8			9	9	7	7					140
B	Family Code Sections 3130 & 3131 CC: Court Activity																																0
C	Out-of-State Decrees Family Code Section 3400 et seq. UCCJEA CC: Offender Detention																																0
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																0
G	Subtotal (Add Lines E and F)																																
	Training / Other Case/ Range/ Meetings				3	2		2																									7
H	Vacation, Sick Leave, Holiday, Etc. Duty Desk																				9						2	2					13
I	**DAILY GRAND TOTAL**	0	0	9	9	9	9	8	0	0	0	9	9	9	9	0	0	9	9	9	9	8	0	0	9	9	9	9	0	0	0		160
																																	0
																																	0
																																	0
	DUTY OFFICER																				9												9

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator II* 5/1/2017

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] *Supv. Inv.* 5-14-17

Su[redacted]re Job Classification Date

Child Abduction / Recovery Unit

[redacted] **DA Inv. II**

May 2017

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	9	9	9	7	8			9	9	6	9				9		9	9	8			9	9	9	9	8			9	9		172
B	Family Code Sections 3130 & 3131 CC: Court Activity																																0
C	Out-of-State Decrees Family Code Section 3400 et seq. UCCJEA CC: Offender Detention																																0
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child										3																						
E	Total: Lines A through D																																
F	Non-Custody of Minors																																0
G	Subtotal (Add Lines E and F)																																
	Training / Other Case/ Range/ Meetings				2																												
H	Vacation, Sick Leave, Holiday, Etc. Duty Desk																9													9			18
I	**DAILY GRAND TOTAL**	9	9	9	9	8			9	9	9	9				9	9	9	9	8			9	9	9	9	8			9	9	9	190
																																	0
																																	0
																																	0
	DUTY OFFICER																																0

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator II*

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] *Supv. Inv.* *6-19-17*

Su Job Classification Date

Child Abduction / Recovery Unit

[redacted] **DA Inv. II**

June 2017

CHILD ABDUCTION — Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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		
A	Family Code Sections 3130 & 3131																																0
	CC:Enforcement of Decrees	9				9	9						9	7	9	9	8			9	9	9	9				9	9	9	9	8			149
B	Family Code Sections 3130 & 3131																																0
	CC: Court Activity																																0
C	Out-of-State Decrees																																0
	Family Code Section 3400 et seq. UCCJEA																																
	CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																
	PC: Return of Detained or																																
	Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																0
G	Subtotal (Add Lines E and F)																																
	Training / Other Case/ Range/ Meetings																																
H	Vacation, Sick Leave, Holiday, Etc. Duty Desk							9	9					2																			20
I	**DAILY GRAND TOTAL**	9				9	9	9	9				9	9	9	9	8			9	9	9	9				9	9	9	9	8			169
																																	0
																																	0
																																	0
																																	0

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator II*

Employee's Signature — Job Classification — Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] *Supv. Insp. 7-5-17*

re — Job Classification — Date

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]

Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 07/17/2016

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 07/17/2016 to Saturday 07/30/2016

Sun 7/17	Mon 7/18	Tue 7/19	Wed 7/20	Thu 7/21	Fri 7/22	Sat 7/23	Sun 7/24	Mon 7/25	Tue 7/26	Wed 7/27	Thu 7/28	Fri 7/29	Sat 7/30	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
		8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		72.00	REG - Regular	SB90CR3482	3401	SP04			
	8.00													8.00	VACSL - Vacation Salary	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | | 1-3 of 3

Category	Total	Week 1 (7/17-7/23)	Week 2 (7/24-7/30)
Regular	72.00	32.00	40.00
Vacation Salary	8.00	8.00	
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 09/11/2016

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 09/11/2016 to Saturday 09/24/2016

Sun 9/11	Mon 9/12	Tue 9/13	Wed 9/14	Thu 9/15	Fri 9/16	Sat 9/17	Sun 9/18	Mon 9/19	Tue 9/20	Wed 9/21	Thu 9/22	Fri 9/23	Sat 9/24	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	4.00	8.00			8.00	8.00	8.00	4.00	8.00		72.00	REG - Regular	SB90CR3482	3401	SP04			
				4.00							4.00			8.00	VACSL - Vacation Salary	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-3 of 3

Category	Total	Week 1 (9/11-9/17)	Week 2 (9/18-9/24)
Regular	72.00	36.00	36.00
Vacation Salary	8.00	4.00	4.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]
Senior Attorney

Actions

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Select Another Timesheet

*View By Calendar Period

*Date 07/03/2016

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 07/03/2016 to Saturday 07/16/2016

Sun 7/3	Mon 7/4	Tue 7/5	Wed 7/6	Thu 7/7	Fri 7/8	Sat 7/9	Sun 7/10	Mon 7/11	Tue 7/12	Wed 7/13	Thu 7/14	Fri 7/15	Sat 7/16	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00													8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
			8.00	8.00	8.00			8.00	8.00	8.00	8.00			56.00	REG - Regular	SB90CR3482	3401	SP04			
		8.00										8.00		16.00	VACSL - Vacation Salary	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-4 of 4

Category	Total	Week 1 (7/3-7/9)	Week 2 (7/10-7/16)
Holiday Taken Salary	8.00	8.00	
Regular	56.00	24.00	32.00
Vacation Salary	16.00	8.00	8.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 06/05/2016

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 06/05/2016 to Saturday 06/18/2016

Sun 6/5	Mon 6/6	Tue 6/7	Wed 6/8	Thu 6/9	Fri 6/10	Sat 6/11	Sun 6/12	Mon 6/13	Tue 6/14	Wed 6/15	Thu 6/16	Fri 6/17	Sat 6/18	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
		8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		72.00	REG - Regular	SB90CR3482	3401	SP04			
	8.00													8.00	VACSL - Vacation Salary	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-3 of 3

Category	Total	Week 1 (6/5-6/11)	Week 2 (6/12-6/18)
Regular	72.00	32.00	40.00
Vacation Salary	8.00	8.00	
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 05/22/2016

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 05/22/2016 to Saturday 06/04/2016

Sun 5/22	Mon 5/23	Tue 5/24	Wed 5/25	Thu 5/26	Fri 5/27	Sat 5/28	Sun 5/29	Mon 5/30	Tue 5/31	Wed 6/1	Thu 6/2	Fri 6/3	Sat 6/4	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
								8.00						8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
	8.00	8.00	8.00						8.00	8.00	8.00	8.00		56.00	REG - Regular	SB90CR3482	3401	SP04			
				8.00	8.00									16.00	VACSL - Vacation Salary	SB90CR3482	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | | 1-4 of 4

Category	Total	Week 1 (5/22-5/28)	Week 2 (5/29-6/4)
Holiday Taken Salary	8.00		8.00
Regular	56.00	24.00	32.00
Vacation Salary	16.00	16.00	
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Actions

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Select Another Timesheet

*View By Calendar Period

*Date 10/09/2016

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 10/09/2016 to Saturday 10/22/2016

Sun 10/9	Mon 10/10	Tue 10/11	Wed 10/12	Thu 10/13	Fri 10/14	Sat 10/15	Sun 10/16	Mon 10/17	Tue 10/18	Wed 10/19	Thu 10/20	Fri 10/21	Sat 10/22	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
												8.00		8.00	DATKN - DA On-Call Flex Time Taken	SB90CR3482	3401	SP04			
	8.00	8.00	8.00	4.00	8.00			8.00	8.00	8.00	4.00			64.00	REG - Regular	SB90CR3482	3401	SP04			4 10/20 per Miles; JF
				4.00							4.00			8.00	VACSL - Vacation Salary	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-4 of 4

Category	Total	Week 1 (10/9-10/15)	Week 2 (10/16-10/22)
DA On-Call Flex Time Take	8.00		8.00
Regular	64.00	36.00	28.00
Vacation Salary	8.00	4.00	4.00
Total	80.00	40.00	40.00

Return to Select Employee
Manager Self Service
Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]

Senior Attorney

Actions

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Select Another Timesheet

*View By Calendar Period

*Date 07/31/2016

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 07/31/2016 to Saturday 08/13/2016

Sun 7/31	Mon 8/1	Tue 8/2	Wed 8/3	Thu 8/4	Fri 8/5	Sat 8/6	Sun 8/7	Mon 8/8	Tue 8/9	Wed 8/10	Thu 8/11	Fri 8/12	Sat 8/13	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	4.00			8.00	8.00	8.00	8.00	8.00		76.00	REG - Regular	SB90CR3482	3401	SP04			
					4.00									4.00	VACSL - Vacation Salary	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | | 1-3 of 3

Category	Total	Week 1 (7/31-8/6)	Week 2 (8/7-8/13)
Regular	76.00	36.00	40.00
Vacation Salary	4.00	4.00	
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 09/25/2016

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 09/25/2016 to Saturday 10/08/2016

Sun 9/25	Mon 9/26	Tue 9/27	Wed 9/28	Thu 9/29	Fri 9/30	Sat 10/1	Sun 10/2	Mon 10/3	Tue 10/4	Wed 10/5	Thu 10/6	Fri 10/7	Sat 10/8	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	4.00	8.00			8.00	8.00	8.00	4.00	8.00		72.00	REG - Regular	SB90CR3482	3401	SP04			
				4.00							4.00			8.00	VACSL - Vacation Salary	SB90CR3482	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-3 of 3

Category	Total	Week 1 (9/25-10/1)	Week 2 (10/2-10/8)
Regular	72.00	36.00	36.00
Vacation Salary	8.00	4.00	4.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 07/31/2016

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 07/31/2016 to Saturday 08/13/2016

Sun 7/31	Mon 8/1	Tue 8/2	Wed 8/3	Thu 8/4	Fri 8/5	Sat 8/6	Sun 8/7	Mon 8/8	Tue 8/9	Wed 8/10	Thu 8/11	Fri 8/12	Sat 8/13	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	4.00			8.00	8.00	8.00	8.00	8.00		76.00	REG - Regular	SB90CR3482	3401	SP04			
					4.00									4.00	VACSL - Vacation Salary	SB90CR3482	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-3 of 3

Category	Total	Week 1 (7/31-8/6)	Week 2 (8/7-8/13)
Regular	76.00	36.00	40.00
Vacation Salary	4.00	4.00	
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 08/14/2016

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 08/14/2016 to Saturday 08/27/2016

Sun 8/14	Mon 8/15	Tue 8/16	Wed 8/17	Thu 8/18	Fri 8/19	Sat 8/20	Sun 8/21	Mon 8/22	Tue 8/23	Wed 8/24	Thu 8/25	Fri 8/26	Sat 8/27	Total Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00 VACSL - Vacation Salary	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-2 of 2

Category	Total	Week 1 (8/14-8/20)	Week 2 (8/21-8/27)
Vacation Salary	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 06/19/2016

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 06/19/2016 to Saturday 07/02/2016

Sun 6/19	Mon 6/20	Tue 6/21	Wed 6/22	Thu 6/23	Fri 6/24	Sat 6/25	Sun 6/26	Mon 6/27	Tue 6/28	Wed 6/29	Thu 6/30	Fri 7/1	Sat 7/2	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00		8.00	8.00	8.00			8.00	8.00	8.00	4.00			60.00	REG - Regular	SB90CR3482	3401	SP04			
		8.00									4.00	8.00		20.00	VACSL - Vacation Salary	SB90CR3482	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-3 of 3

Category	Total	Week 1 (6/19-6/25)	Week 2 (6/26-7/2)
Regular	60.00	32.00	28.00
Vacation Salary	20.00	8.00	12.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 08/28/2016

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 100.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 08/28/2016 to Saturday 09/10/2016

Sun 8/28	Mon 8/29	Tue 8/30	Wed 8/31	Thu 9/1	Fri 9/2	Sat 9/3	Sun 9/4	Mon 9/5	Tue 9/6	Wed 9/7	Thu 9/8	Fri 9/9	Sat 9/10	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
													20.00	20.00	DAFLX - DA On-Call Flex Time Bank		3401	SP04			MDIC On-Call Flex Time 09/05/16-09/11/16 JF
								8.00						8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
		8.00	8.00	8.00	8.00				8.00	8.00	8.00	8.00		64.00	REG - Regular	SB90CR3482	3401	SP04			
	8.00													8.00	VACSL - Vacation Salary	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-5 of 5

Category	Total	Week 1 (8/28-9/3)	Week 2 (9/4-9/10)
DA On-Call Flex Time Bank	20.00		20.00
Holiday Taken Salary	8.00		8.00
Regular	64.00	32.00	32.00
Vacation Salary	8.00	8.00	
Total	100.00	40.00	60.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 10/23/2016

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 88.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 10/23/2016 to Saturday 11/05/2016

Sun 10/23	Mon 10/24	Tue 10/25	Wed 10/26	Thu 10/27	Fri 10/28	Sat 10/29	Sun 10/30	Mon 10/31	Tue 11/1	Wed 11/2	Thu 11/3	Fri 11/4	Sat 11/5	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
4.00														4.00	DAADJ - DA On-Call Flex Bal Adjustment	SB90CR3482	3401	SP04			ee reported 8 hrs flex time on 10/21/16; s/b 4 hrs. REG and 4 hrs. flextime.. ec
	8.00	4.00												12.00	DATKN - DA On-Call Flex Time Taken	SB90CR3482	3401	SP04			
			8.00	8.00	8.00			8.00	8.00	8.00	4.00	8.00		60.00	REG - Regular	SB90CR3482	3401	SP04			
4.00														4.00	VACAJ - Vacation Hours Adj	SB90CR3482	3401	SP04			ee reported 4 hrs. vacsl and 4 hrs REG on 10/20/16; s/b 8 hrs. REG. ec
		4.00									4.00			8.00	VACSL - Vacation Salary	SB90CR3482	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-6 of 6

Category	Total	Week 1 (10/23-10/29)	Week 2 (10/30-11/5)
DA On-Call Flex Bal Adjus	4.00	4.00	
DA On-Call Flex Time Take	12.00	12.00	
Regular	60.00	24.00	36.00
Vacation Hours Adj	4.00	4.00	
Vacation Salary	8.00	4.00	4.00
Total	88.00	48.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 12/04/2016

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 12/04/2016 to Saturday 12/17/2016

Sun 12/4	Mon 12/5	Tue 12/6	Wed 12/7	Thu 12/8	Fri 12/9	Sat 12/10	Sun 12/11	Mon 12/12	Tue 12/13	Wed 12/14	Thu 12/15	Fri 12/16	Sat 12/17	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	4.00	8.00			8.00	8.00	8.00	8.00			68.00	REG - Regular	SB90CR3482	3401	SP04			
				4.00								8.00		12.00	VACSL - Vacation Salary	SB90CR3482	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-3 of 3

Category	Total	Week 1 (12/4-12/10)	Week 2 (12/11-12/17)
Regular	68.00	36.00	32.00
Vacation Salary	12.00	4.00	8.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]

Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 11/06/2016

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 11/06/2016 to Saturday 11/19/2016

Sun 11/6	Mon 11/7	Tue 11/8	Wed 11/9	Thu 11/10	Fri 11/11	Sat 11/12	Sun 11/13	Mon 11/14	Tue 11/15	Wed 11/16	Thu 11/17	Fri 11/18	Sat 11/19	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
					8.00									8.00	HOLS - Holiday Taken Salary	SB90CR3462	3401	SP04			
	8.00	8.00	8.00	4.00				8.00	8.00	8.00	8.00	8.00		68.00	REG - Regular	SB90CR3482	3401	SP04			
				4.00										4.00	VACSL - Vacation Salary	SB90CR3482	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | | 1-4 of 4

Category	Total	Week 1 (11/6-11/12)	Week 2 (11/13-11/19)
Holiday Taken Salary	8.00	8.00	
Regular	68.00	28.00	40.00
Vacation Salary	4.00	4.00	
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 12/18/2016

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 12/18/2016 to Saturday 12/31/2016

Sun 12/18	Mon 12/19	Tue 12/20	Wed 12/21	Thu 12/22	Fri 12/23	Sat 12/24	Sun 12/25	Mon 12/26	Tue 12/27	Wed 12/28	Thu 12/29	Fri 12/30	Sat 12/31	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
								8.00						8.00	HOLS - Holiday Taken Salary	SB90CR3462	3401	SP04			
	8.00	8.00	8.00	8.00	8.00									40.00	REG - Regular	SB90CR3462	3401	SP04			
									8.00	8.00	8.00	8.00		32.00	VACSL - Vacation Salary	SB90CR3462	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-4 of 4

Category	Total	Week 1 (12/18-12/24)	Week 2 (12/25-12/31)
Holiday Taken Salary	8.00		8.00
Regular	40.00	40.00	
Vacation Salary	32.00		32.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]
Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period
*Date 11/20/2016
Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 11/20/2016 to Saturday 12/03/2016

Sun 11/20	Mon 11/21	Tue 11/22	Wed 11/23	Thu 11/24	Fri 11/25	Sat 11/26	Sun 11/27	Mon 11/28	Tue 11/29	Wed 11/30	Thu 12/1	Fri 12/2	Sat 12/3	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
				8.00										8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
	8.00	8.00	8.00					8.00	8.00	8.00	4.00	8.00		60.00	REG - Regular	SB90CR3482	3401	SP04			
					8.00						4.00			12.00	VACSL - Vacation Salary	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-4 of 4

Category	Total	Week 1 (11/20-11/26)	Week 2 (11/27-12/3)
Holiday Taken Salary	8.00	8.00	
Regular	60.00	24.00	36.00
Vacation Salary	12.00	8.00	4.00
Total	80.00	40.00	40.00

Return to Select Employee
Manager Self Service
Time Management

Tab 17

Child Abduction / Recovery Unit

[redacted] DAI II

June-16

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	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			
A	Family Code Sections 3130 & 3131																		9	9							9	9	9	9				54
	CC:Enforcement of Decrees																																	0
B	Family Code Sections 3130 & 3131																																	0
	CC: Court Activity																																	0
C	Out of State Decrees																																	0
	Family Code 3400 et seq. UCCJEA																																	0
	CC: Offender Detention																																	0
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																	0
	PC: Return of Detained or Concealed Child																																	0
E	Total: Lines A through D																																	0
F	Non-Custody of Minors																																	0
G	Subtotal (Add Lines E and F)																																	0
H	Training / Other Case/ Range/ Meetings/ Personnel																																	0
I	Vacation, Sick Leave, Holiday, Etc.																				9	9	9											27
J	**DUTY DESK**																																	0
	DAILY GRAND TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	9	9	9	9	0	0	0	9	9	9	9	0	0		81

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator II* 7/2/18

Employee's Signature Job Classification Date

SUPERVISOR : I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] 7-11-18

Supervisor's Signature Job Classification Date

[redacted]

Child Abduction / Recovery Unit

[redacted] **DA Inv. II**

July 2017

	CHILD ABDUCTION	Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.																													
	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	
A	Family Code Sections 3130 & 3131					9	5	9			9	7	9	9	8			9	9	9	6				9	9	9	9	9			9	152
	CC:Enforcement of Decrees																																0
B	Family Code Sections 3130 & 3131						4																										4
	CC: Court Activity																																0
C	Out-of-State Decrees																																0
	Family Code Section 3400 et seq. UCCJEA																																
	CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																
	PC: Return of Detained or																																
	Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																0
G	Subtotal (Add Lines E and F)																																
	Training / Other Case/ Range/ Meetings											2																					
H	Vacation, Sick Leave, Holiday, Etc. Duty Desk				9																2												11
I	**DAILY GRAND TOTAL**	0	0	0	9	9	9	9	0	0	9	9	9	9	8	0	0	9	9	9	8	0	0	0	9	9	9	9	9	0	0	9	169
																																	0
																																	0
																																	0
	DUTY OFFICER																																0

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator II*

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] *Sup. Inv.* 8/14/17

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

[redacted] DA Inv. II

August July 2017

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	CHILD ABDUCTION	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	
	ACTIVITIES																																0
A	Family Code Sections 3130 & 3131																																
	CC:Enforcement of Decrees	9	9	9				9	9		9	4			9							9	9		4	8			9	9	9	2	162
B	Family Code Sections 3130 & 3131																																0
	CC: Court Activity											4												9	5								18
C	Out-of-State Decrees																																0
	Family Code Section 3400 et seq. UCCJEA																																
	CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																
	PC: Return of Detained or																																
	Concealed Child																																
E	Total: Lines A through D																																0
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
	Training / Other Case/ Range/ Meetings																															7	
H	Vacation, Sick Leave, Holiday, Etc. Duty Desk									9						9	9	9															
I	DAILY GRAND TOTAL	9	9	9	0	0	0	9	9	9	9	8	0	0	9	9	9	9	0	0	0	9	9	9	9	8	0	0	9	9	9	9	187
																																	0
																																	0
																																	0
																																	0
	DUTY OFFICER																																

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] DA Investigator II

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] 5/16/13

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

[redacted] **DA Inv. II**

September 2017

CHILD ABDUCTION

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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	
A	Family Code Sections 3130 & 3131																																0
	CC:Enforcement of Decrees					9	9		8			9	7	9					9	9	9	9	9			9	9	9	9				132
B	Family Code Sections 3130 & 3131																																0
	CC: Court Activity																																0
C	Out-of-State Decrees																																0
	Family Code Section 3400 et seq. UCCJEA																																
	CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																
	PC: Return of Detained or																																
	Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																0
G	Subtotal (Add Lines E and F)																																
	Training / Other Case/ Range/ Meetings												2																				
H	Vacation, Sick Leave, Holiday, Etc. Duty Desk				9			9							8																		26
I	**DAILY GRAND TOTAL**	0	0	0	9	9	9	9	8	0	0	9	9	9	8	0	0	0	9	9	9	9	9	0	0	9	9	9	9	0	0	0	160

EMPLOYEE: I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] DA Investigator II

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities were performed as shown.

[redacted] SR. DA 10/30/17

Supervisor's Signature Job Classification Date

[redacted]

Child Abduction / Recovery Unit

[redacted] DA Inv. II

October 2017

	CHILD ABDUCTION	Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.																														
	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	
A	Family Code Sections 3130 & 3131																																0
	CC:Enforcement of Decrees		7	9	9	9	7			9	9	9					9	7		9	8			9	9	9					9	9	146
B	Family Code Sections 3130 & 3131																																0
	CC: Court Activity																																0
C	Out-of-State Decrees																																0
	Family Code Section 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																0
G	Subtotal (Add Lines E and F)																																
	Training / Other Case/ Range/ Meetings		2				1											2															
H	Vacation, Sick Leave, Holiday, Etc. Duty Desk												9						9								9						27
I	**DAILY GRAND TOTAL**	0	9	9	9	9	8	0	0	9	9	9	9	0	0	0	9	9	9	9	8	0	0	9	9	9	9	0	0	0	9	9	178

EMPLOYEE: I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator II* 11/2/2017

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] Sr. DA 5/16/18

ature Job Classification Date

Child Abduction / Recovery Unit

[redacted] DA Inv. II Nov. July 2017

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	CHILD ABDUCTION	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		
	ACTIVITIES																																
A	Family Code Sections 3130 & 3131																																0
	CC:Enforcement of Decrees	7	9	8			9	7	9	9				8	9	9	9				9	9	9					9	9	9	7		154
B	Family Code Sections 3130 & 3131																																0
	CC: Court Activity																																0
C	Out-of-State Decrees																																0
	Family Code Section 3400 et seq. UCCJEA																																
	CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																
	PC: Return of Detained or																																
	Concealed Child																																
E	Total: Lines A through D																																0
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
	Training / Other Case/ Range/ Meetings																														2		
H	Vacation, Sick Leave, Holiday, Etc. Duty Desk	2						2										9						9									22
I	DAILY GRAND TOTAL	9	9	8	0	0	9	9	9	9	0	0	0	8	9	9	9	9	0	0	9	9	9	9	0	0	0	9	9	9	9		178

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] DA Investigator II

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] Sr. DAI 12/4/17

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

[redacted] **DA Inv. II**

December 2017

	CHILD ABDUCTION	Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.																													
	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	
A	Family Code Sections 3130 & 3131																																0
	CC:Enforcement of Decrees	8			9						9	14	9	9	9	8			9	9	9	9	9							9			129
B	Family Code Sections 3130 & 3131																																0
	CC: Court Activity																																0
C	Out-of-State Decrees																																0
	Family Code Section 3400 et seq. UCCJEA																																
	CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																
	PC: Return of Detained or																																
	Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																0
G	Subtotal (Add Lines E and F)																																
	Training / Other Case/ Range/ Meetings																																
H	Vacation, Sick Leave, Holiday, Etc. Duty Desk					14	12	12																9	8								55
I	**DAILY GRAND TOTAL**	8	0	0	9	14	12	12	0	0	9	14	9	9	9	8	0	0	9	9	9	9	9	9	8	0	0	0	0	9	0	0	184
																																	0
																																	0
																																	0
	DUTY OFFICER																																0

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator II* 1/3/2018

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] Sr. DAI 5/14/18

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

[redacted] DA Inv. II

January 2018

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, If scheduled to work, on non-alloc line and total.

	CHILD ABDUCTION 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	
A	Family Code Sections 3130 & 3131																																0
	CC:Enforcement of Decrees		9	9		8			9	9	9	9					9	9					9	9	9	9	8			9	9	9	151
B	Family Code Sections 3130 & 3131																																0
	CC: Court Activity																																0
C	Out-of-State Decrees																																0
	Family Code Section 3400 et seq. UCCJEA																																
	CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal)				15																												
	PC: Return of Detained or																																
	Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																0
G	Subtotal (Add Lines E and F)																																
	Training / Other Case/ Range/ Meetings																																
H	Vacation, Sick Leave, Holiday, Etc. Duty Desk	9														9			9														27
I	**DAILY GRAND TOTAL**	9	9	9	15	8	0	0	9	9	9	9	0	0	0	9	9	9	9	0	0	0	9	9	9	9	8	0	0	9	9	9	193
																																	0
																																	0
																																	0
	DUTY OFFICER																																0

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator II* 2/1/2018

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] *SR. DAI* 5/16/18

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

[redacted] DA Inv. II

February 2018

CHILD ABDUCTION — Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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					
A	Family Code Sections 3130 & 3131																																	0
	CC:Enforcement of Decrees	7				9	9	9	9	8			7	9	9						5	9	5				9	9	9					122
B	Family Code Sections 3130 & 3131																																	0
	CC: Court Activity																																	0
C	Out-of-State Decrees																																	0
	Family Code Section 3400 et seq. UCCJEA																																	
	CC: Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																	
	PC: Return of Detained or																																	
	Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	0
G	Subtotal (Add Lines E and F)																																	
	Training / Other Case/ Range/ Meetings	2											2																					
H	Vacation, Sick Leave, Holiday, Etc. Duty Desk															18				9	4													31
I	**DAILY GRAND TOTAL**	9	0	0	0	9	9	9	9	8	0	0	9	9	9	18	0	0	0	9	9	9	5	0	0	0	9	9	9					157
																																		0
																																		0
																																		0
	DUTY OFFICER																																	0

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] DA Investigator II 2/1/2018

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] 5-16-18

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

[redacted] DA Inv. II

March 2018

	CHILD ABDUCTION	Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.																														
	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	
A	Family Code Sections 3130 & 3131																																0
	CC:Enforcement of Decrees		9			9	9	9												9	9	9		9			9	9	9	9			108
B	Family Code Sections 3130 & 3131																																0
	CC: Court Activity																																0
C	Out-of-State Decrees																																0
	Family Code Section 3400 et seq. UCCJEA																																
	CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																
	PC: Return of Detained or																																
	Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																0
G	Subtotal (Add Lines E and F)																																
	Training / Other Case/ Range/ Meetings								9														9										
H	Vacation, Sick Leave, Holiday, Etc. Duty Desk	9											9	9	9	9	8																53
I	**DAILY GRAND TOTAL**	9	9	0	0	9	9	9	9	0	0	0	9	9	9	9	8	0	0	9	9	9	9	9	0	0	9	9	9	9	0	0	179
																																	0
																																	0
																																	0
																																	0

EMPLOYEE: I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator II*

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] 5-16-14

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

[redacted] DA Inv. II

April 2018

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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			
A	Family Code Sections 3130 & 3131																																	0
	CC:Enforcement of Decrees		9	9	9	9	6			9	9	5	0				9	9	9	0	8			9	9	9	9	5			6			147
B	Family Code Sections 3130 & 3131																																	0
	CC: Court Activity						2																					4						6
C	Out-of-State Decrees																																	0
	Family Code Section 3400 et seq. UCCJEA																																	
	CC: Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																	
	PC: Return of Detained or																																	
	Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	0
G	Subtotal (Add Lines E and F)																																	
	Training / Other Case/ Range/ Meetings											4	9																		3			
H	Vacation, Sick Leave, Holiday, Etc. Duty Desk																			9														9
I	**DAILY GRAND TOTAL**	0	9	9	9	9	8	0	0	9	9	9	9	0	0	0	9	9	9	9	8	0	0	9	9	9	9	9	0	0	9			178
																																		0
																																		0
																																		0
	DUTY OFFICER																																	0

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator II* 5/3/2018

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] 5/15/13

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

[redacted] DA Inv. II

June 2018

CHILD ABDUCTION — Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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			
A	Family Code Sections 3130 & 3131																																	0
	CC:Enforcement of Decrees	8			4	9	9	9	9																									48
B	Family Code Sections 3130 & 3131																																	0
	CC: Court Activity																																	0
C	Out-of-State Decrees																																	0
	Family Code Section 3400 et seq. UCCJEA																																	
	CC: Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																	
	PC: Return of Detained or																																	
	Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	0
G	Subtotal (Add Lines E and F)																																	
	Training / Other Case/ Range/ Meetings																																	
H	Vacation, Sick Leave, Holiday, Etc. Duty Desk				4																													4
J	**DAILY GRAND TOTAL**	8	0	0	8	9	9	9	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			52
																																		0
																																		0
																																		0
	DUTY OFFICER																																	0

EMPLOYEE: I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] DAIII 7/3/2018

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] Sr Det 7-11-18

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

[redacted] **Investigator III**

July-17

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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		
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees			9		9	9	8			9	9	9	8																				68
B	Family Code Sections 3130 & 3131 CC: Court Activity																																	
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	
G	Subtotal (Add Lines E and F)																																	
H	Training / Other Case/ Range/ Meetings/ Personnel																																	
I	Vacation, Sick Leave, Holiday, Etc.				9									3				9	9	9	9	8			9	9	9	9						92
J	**DUTY DESK**																																	
	DAILY GRAND TOTAL			9	9	9	9	8			9	9	9	8				9	9	9	9	8			9	9	9	9						160

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator III 08-03-17*

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

Su[redacted] *Sup. Inv.* *3/14/17*

Job Classification Date

Child Abduction / Recovery Unit

[redacted] **Investigator III**

August-17

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	CHILD ABDUCTION 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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees			9	9			9	9	10		8			9	12.5	12.5	12.5	8			9	9	9	9				9	9	9	9	180.5
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H	Training / **Mutual Aid** / Range/ Meetings/ Personnel													5.5																			5.5
I	Vacation, Sick Leave, Holiday, Etc.	9	9																														18
J	**DUTY DESK**										9																						9
	DAILY GRAND TOTAL	9	9	9	9			9	9	10	9	8		5.5	9	12.5	12.5	12.5	8			9	9	9	9				9	9	9	9	213

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator III 09-15-17*

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] Supv. Inv. 9-15-17

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

[redacted] **Investigator III**

September-17

CHILD ABDUCTION — Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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			
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	8				9	9	9				9	9	9	9	8			9	9	9	9				8	9	9	9	8.5				158.5
B	Family Code Sections 3130 & 3131 CC: Court Activity																																	
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	
G	Subtotal (Add Lines E and F)																																	
H	Training / Other Case/ Range/ Meetings/ Personnel																																	
																														0.5				9.5
I	Vacation, Sick Leave, Holiday, Etc.				9																													
J	DUTY DESK																																	
	DAILY GRAND TOTAL	8			9	9	9	9				9	9	9	9	8			9	9	9	9				8	9	9	9	9				168

EMPLOYEE: I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator III 10-09-17*

Employee's Signature — Job Classification — Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] SR. DAI , 10/26/17

ature — Job Classification — Date

Child Abduction / Recovery Unit

[redacted] **Investigator III**

October-17

	CHILD ABDUCTION	Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.																															
	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees		8.5	9	9	9	8.5			9	9		12	9			9	4		9				9	9		9	6			9	9	**155**
B	Family Code Sections 3130 & 3131 CC: Court Activity																	5															**5**
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
																			9														**9**
H	Training / Other Case/ Range/ Meetings/ Personnel																																
																												3					**4**
I	Vacation, Sick Leave, Holiday, Etc.		0.5				0.5																										
																																	9
J	**DUTY DESK**											9																					
	DAILY GRAND TOTAL		9	9	9	9	9			9	9	9	12	9			9	9	9	9				9	9		9	9			9	9	**182**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator III 11-08-17*

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

[redacted] **Investigator III**

November-17

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	CHILD ABDUCTION / 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			
A	Family Code Sections 3130 & 3131	9	9	8			9	9	9					9	9	9	9	8			9							8	8	8	9			138
	CC:Enforcement of Decrees																											1	3	1				4
B	Family Code Sections 3130 & 3131																																	
	CC: Court Activity																																	
C	Out of State Decrees																																	
	Family Code 3400 et seq. UCCJEA																																	
	CC: Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																	
	PC: Return of Detained or Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	
G	Subtotal (Add Lines E and F)																																	
H	Training / Other Case/ Range/ Meetings/ Personnel																																	
I	Vacation, Sick Leave, Holiday, Etc.										9											9	9	9										36
J	**DUTY DESK**																																	
	DAILY GRAND TOTAL	9	9	8			9	9	9		9			9	9	9	9	8			9	9	9	9				9	9	9	9	9		178

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator III 01-18-17*

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] 2/13/18

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

[redacted] **Investigator III**

December-17

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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
A	Family Code Sections 3130 & 3131	7			9		9		1		9	14	9		9	7			9	9	9	11	9				10.75	14	9			
	CC:Enforcement of Decrees	2														2																
B	Family Code Sections 3130 & 3131																															
	CC: Court Activity																															
C	Out of State Decrees																															
	Family Code 3400 et seq. UCCJEA																															
	CC: Offender Detention																															
D	CA Penal Code Sections 278 & 278.5 (Criminal)																															
	PC: Return of Detained or Concealed Child																															
E	Total: Lines A through D																															
F	Non-Custody of Minors																															
G	Subtotal (Add Lines E and F)																															
H	Training / Other Case/ **THOMAS FIRE - FEMA**					14			12																							
I	Vacation, Sick Leave, Holiday, Etc.																									9						
J	**DUTY DESK**							8																								
	DAILY GRAND TOTAL	9			9	14	9	9	13		9	14	9		9	9			9	9	9	11	9			9	10.75	14	9			

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator III 01-17-18*

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] 2/13/18

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

[redacted] **Investigator III**

January-18

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	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	
A	Family Code Sections 3130 & 3131		9	9	15				9	9	9	3.5	9				9	9	9	8			9		9	9				8.5	9	9	**161**
	CC:Enforcement of Decrees																																
B	Family Code Sections 3130 & 3131																																
	CC: Court Activity																																
C	Out of State Decrees																																
	Family Code 3400 et seq, UCCJEA																																
	CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																
	PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H	Training / Other Case/ Range/ Meetings/ Personnel																																
I	Vacation, Sick Leave, Holiday, Etc.	9										4.5				9														8.5			**23**
																								9									**9**
J	**DUTY DESK**																																
	DAILY GRAND TOTAL	9	9	9	15				9	9	9	8	9			9	9	9	9	8			9	9	9	9				9	9	9	**193**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator III 05-08-18*

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

[redacted] **Investigator III**

February-18

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	CHILD ABDUCTION / 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			
A	Family Code Sections 3130 & 3131	9	8			9	9	9	9				9	9	9	9	9				9	9	9	8			9	9						**151**
	CC:Enforcement of Decrees																																	
B	Family Code Sections 3130 & 3131																																	
	CC: Court Activity																																	
C	Out of State Decrees																																	
	Family Code 3400 et seq. UCCJEA																																	
	CC: Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																	
	PC: Return of Detained or Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	
G	Subtotal (Add Lines E and F)																																	
H	Training / Other Case/ Range/ Meetings/ Personnel																																	
I	Vacation, Sick Leave, Holiday, Etc.																			9									9			18		**18**
J	**DUTY DESK**																																	
	DAILY GRAND TOTAL	9	8			9	9	9	9				9	9	9	9	9			8	9	9	9	8			9	9	9					**169**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator III 05-08-18*

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

[redacted] **Investigator III**

March-18

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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	
A	Family Code Sections 3130 & 3131					9	9		9	8			9	9	9	9	8			9	9	9	11				9	9			9		**144**
	CC:Enforcement of Decrees																																
B	Family Code Sections 3130 & 3131																																
	CC: Court Activity																																
C	Out of State Decrees																																
	Family Code 3400 et seq. UCCJEA																												13.5	18.5			**32**
	CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																
	PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H	Training / Other Case/ Range/ Meetings/ Personnel																																
I	Vacation, Sick Leave, Holiday, Etc.	9																															**9**
J	**DUTY DESK**							9																									**9**
	DAILY GRAND TOTAL	9				9	9	9	9	8			9	9	9	9	8			9	9	9	11				9	9	13.5	18.5	9			**194**

EMPLOYEE: I certify that this is a true and accurate report of my time and the activities were performed as shown.

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] *DA Investigator III 05-08-18*

Employee's Signature Job Classification Date

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

[redacted] Investigator III

April-18

CHILD ABDUCTION — Round hours to the nearest quarter hour or 15 min = .25 — Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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			
A	Family Code Sections 3130 & 3131		9	9	9	9				9	9		9	9			5	9	9	9				9		9	8				9			140
	CC:Enforcement of Decrees																																	
B	Family Code Sections 3130 & 3131																																	
	CC: Court Activity																																	
C	Out of State Decrees																																	
	Family Code 3400 et seq, UCCJEA																																	
	CC: Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																	
	PC: Return of Detained or Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	
G	Subtotal (Add Lines E and F)																																	
																																		13
H	Training / Other Case/ Range/ Meetings/ Personnel											8.5					4																	
I	Vacation, Sick Leave, Holiday, Etc.																																	
																									9									9
J	**DUTY DESK**																																	
	DAILY GRAND TOTAL		9	9	9	9				9	9	9	9	9			9	9	9	9				9	9	9	9				9			162

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] *DA Investigator III 05-08-18*

Employee's Signature — Job Classification — Date

Supervisor's Signature — Job Classification — Date

Child Abduction / Recovery Unit

[redacted] **Investigator III**

May-18

	CHILD ABDUCTION	Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.																															
	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		
A	Family Code Sections 3130 & 3131	8	5	7				8	8	8	8	8			8	8	8	8				8	8	8	8	8				8	8	8		172
	CC:Enforcement of Decrees																																	
B	Family Code Sections 3130 & 3131 CC: Court Activity																																	
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	
G	Subtotal (Add Lines E and F)																																	
H	Training / Other Case/ Range/ Meetings/ Personnel																																	
I	Vacation, Sick Leave, Holiday, Etc.		3	2	8																								8					23
J	**DUTY DESK**																																	
	DAILY GRAND TOTAL	8	8	8	8			8	8	8	8	8			8	8	8	8				8	8	8	8	8			8	8	8	8		195

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator III - -17*

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] SR DAG 6/18/18

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

[redacted]nvestigator III

June-18

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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			
A	Family Code Sections 3130 & 3131				8.5	8.5	9	5				9	9	9	9	8			9	7		9	8			9	9	9	9					144
	CC:Enforcement of Decrees																																	
B	Family Code Sections 3130 & 3131																																	
	CC: Court Activity																																	
C	Out of State Decrees																																	
	Family Code 3400 et seq. UCCJEA																																	
	CC: Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																	
	PC: Return of Detained or Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	
G	Subtotal (Add Lines E and F)																																	
H	Training / Other Case/ Range/ Meetings/ Personnel																			2														2
I	Vacation, Sick Leave, Holiday, Etc.				0.5	0.5		4																										5
J	**DUTY DESK**																				9													9
	DAILY GRAND TOTAL				9	9	9	9				9	9	9	9	8			9	9	9	9	8			9	9	9	9					160

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator III 07-06-18*

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] Sr. DA 7-11-18

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

July-17

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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		
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees												8	8	8			7.5	8		8	8			8	8	8	8	8			8		**103.5**
B	Family Code Sections 3130 & 3131 CC: Court Activity																																	
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	
G	Subtotal (Add Lines E and F)																																	
H	Training / Other Case/ Range/ Meetings/ Personnel																																	
I	Vacation, Sick Leave, Holiday, Etc.			8	8	8	8	8			8	8						0.5		8														**64.5**
J	**DUTY DESK**																																	
	DAILY GRAND TOTAL																																	
				8	8	8	8	8			8	8	8	8	8			8	8	8	8	8			8	8	8	8	8			8		**168**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] A III 08/03/17

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] nvestigator III / 08-03-2017

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

August-17

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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		
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	8	8	8.5	5			8	8	8	8	5			8	7	9.75	9	7			8	8	7	8	8			8	9	8			**169.25**
B	Family Code Sections 3130 & 3131 CC: Court Activity																																	
C	Out of State Decrees Family Code 3400 et seq, UCCJEA CC: Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	
G	Subtotal (Add Lines E and F)																																	
H	Training / Other Case/ Range/ Meetings/ Personnel																																	
I	Vacation, Sick Leave, Holiday, Etc.			1.5	3							3				1			1					1							8		**18.5**
J	**DUTY DESK**																																	
	DAILY GRAND TOTAL																																	
		8	8	8	8			8	8	8	8	8			8	8	8.75	9	8			8	8	8	8	8			8	9	8	8		**187.75**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *A III 09/15/17*

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] Sup Ana 9/25/17

Job Classification Date

Child Abduction / Recovery Unit

September-17

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	8				8	8	8				8	8	8	8	8			8	8	8	8	8			8	8		8	8		
B	Family Code Sections 3130 & 3131 CC: Court Activity																															
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																															
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																															
E	Total: Lines A through D																															
F	Non-Custody of Minors																															
G	Subtotal (Add Lines E and F)																															
H	Training / Other Case/ Range/ Meetings/ Personnel																															
I	Vacation, Sick Leave, Holiday, Etc.				8				8													2					8					
J	**DUTY DESK**																															
	DAILY GRAND TOTAL																															
		8			8	8	8	8	8			8	8	8	8	8			8	8	8	8	8			8	8	8	8	8			

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] A III 10/09/17

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] DAI III / 10/09/2017

Supervisor's Signature Job Classification Date

[redacted] 10/2/17

[redacted]

Child Abduction / Recovery Unit

October-17

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees		8	8	8	8	8			8	8	8	8	8			10	4		8	4.5			8	6	8	8	8			8	8	**162.5**
B	Family Code Sections 3130 & 3131 CC: Court Activity																	4															**4**
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H	Training / Other Case/ Range/ Meetings/ Personnel																		8														**8**
I	Vacation, Sick Leave, Holiday, Etc.																				3.5												**3.5**
J	**DUTY DESK**																																
	DAILY GRAND TOTAL																																
			8	8	8	8	8			8	8	8	8	8			10	8	8	8	8			8	8	8	8	8			8	8	**178**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] A III 11/09/17

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] DA I III / VCDA #210

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

November-17

CHILD ABDUCTION — Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	8	8	8			8	8	8	8	8			5.5	8	8	5	8			8	8	8					7	8	8	6		
B	Family Code Sections 3130 & 3131 CC: Court Activity																											1					
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H	Training / Other Case/ Range/ Meetings/ Personnel																																
I	Vacation, Sick Leave, Holiday, Etc.									2				2.5			3							8	8						3		
J	**DUTY DESK**																																
	DAILY GRAND TOTAL	8	8	8			8	8	8	8	8			8	8	8	8	8			8	8	8	8	8			8	8	8	8		

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] A III 12/07/17

Employee's Signature — Job Classification — Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] 2/13/18

Supervisor's Signature — Job Classification — Date

Child Abduction / Recovery Unit

December-17

CHILD ABDUCTION — Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	5			8	8	8	8	8			8	8	8	8	8			8	8	8	8	8				8	8	8	8		
B	Family Code Sections 3130 & 3131 CC: Court Activity															2																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																															
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																															
E	Total: Lines A through D																															
F	Non-Custody of Minors																															
G	Subtotal (Add Lines E and F)																															
H	Training / Other Case/ Range/ Meetings/ Personnel																															
I	Vacation, Sick Leave, Holiday, Etc.	3																								8						
J	**DUTY DESK**																															
	DAILY GRAND TOTAL	8			8	8	8	8	8			8	8	8	8	8			8	8	8	8	8			8	8	8	8	8			

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] A III 01/12/18

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] 2/13/18

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

January-18

CHILD ABDUCTION — Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees		8	8	8	8			8	8	8	8	8																			
B	Family Code Sections 3130 & 3131 CC: Court Activity																															
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																															
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																															
E	Total: Lines A through D																															
F	Non-Custody of Minors																															
G	Subtotal (Add Lines E and F)																															
H	Training / Other Case/ Range/ Meetings/ Personnel																															
I	Vacation, Sick Leave, Holiday, Etc.	8																														
J	**DUTY DESK**																															
	DAILY GRAND TOTAL																															
		8	8	8	8	8			8	8	8	8	8																			

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] A III 01/12/18

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] 2/13/18

Supervi[redacted]ture Job Classification Date

Child Abduction / Recovery Unit

Name / Title

July-17

CHILD ABDUCTION — Round hours to the nearest quarter hour or 15 min = .25 — Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees			9		9	9				9	9	9	9	8										9	9	9	9	8			9	**124**
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H	Training / Other Case/ Range/ Meetings/ Personnel																																
I	Vacation, Sick Leave, Holiday, Etc.				9													9	9	9	9												**45**
J	**DUTY DESK**																																
	DAILY GRAND TOTAL			9	9	9	9				9	9	9	9	8			9	9	9	9				9	9	9	9	8			9	**169**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] */A 8/03/2017*

Employee's Signature — Job Classification — Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] */ Investigator III / 08-03-17*

Supervisor's Signature — Job Classification — Date

Child Abduction / Recovery Unit

Name / Title

August-17

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	CHILD ABDUCTION	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		
	ACTIVITIES																																	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	9	9	9				9	9	9	9	6			9	9	9	9				9	9	9	9	8			9	9	9	8		186
B	Family Code Sections 3130 & 3131 CC: Court Activity																																	
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	
G	Subtotal (Add Lines E and F)																																	
H	Training / Other Case/ Range/ Meetings/ Personnel																																	
I	Vacation, Sick Leave, Holiday, Etc.																															1		1
J	**DUTY DESK**																																	
	DAILY GRAND TOTAL	9	9	9				9	9	9	9	8			8	9	9	9				9	9	9	9	8			9	9	9	9		187

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *A 9/05/2017*

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] *DAI III / 09-15-17*

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

Name / Title

September-17

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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			
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees					9	9	9	8			9	9	9	9				9	9	8	9	8			9	9	9						141
B	Family Code Sections 3130 & 3131 CC: Court Activity																																	
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	
G	Subtotal (Add Lines E and F)																																	
H	Training / Other Case/ Range/ Meetings/ Personnel																																	
	****** SAFPU 2017024251 search warrant ******																												9					9
I	Vacation, Sick Leave, Holiday, Etc.				9																1													10
J	**DUTY DESK**																																	
	DAILY GRAND TOTAL				9	9	9	9	8			9	9	9	9				9	9	9	9	8			9	9	9	9					160

EMPLOYEE: I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *IA 10/02/2017*

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] DAI III / 10-09-2017 [redacted] 10/20/17

Supervisor's Signature Job Classification Date

[redacted]

Child Abduction / Recovery Unit

Name / Title

October-17

	CHILD ABDUCTION	Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total																														
	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		
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees		9	9	9		8				9	9					9	9		9	8			9	5	9	9				9	9		138
B	Family Code Sections 3130 & 3131 CC: Court Activity																																	
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	
G	Subtotal (Add Lines E and F)																																	
H	Training--bureau training day and Linx training												9						8															17
	Jury Duty					9																												9
I	Vacation, Sick Leave, Holiday, Etc.									9									1						4									14
J	DUTY DESK																																	
	DAILY GRAND TOTAL		9	9	9	9	8			9	9	9	9				9	9	9	9	8			9	9	9	9				9	9		178

EMPLOYEE - I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *IA 11/09/2017*

Employee's Signature | Job Classification | Date

SUPERVISOR I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] *DAI III / 05-16-18*

Supervisor's Signature | Job Classification | Date

Child Abduction / Recovery Unit

Name / Title

November-17

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	CHILD ABDUCTION	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	
	ACTIVITIES																																
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	8	8	8			8	8	8	8				8	8	8	8	8			8	8						8	8	8	8		158
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
																																	1
H	Meeting/Personnel								1																								
																																	28
I	Vacation, Sick Leave, Holiday, Etc.									1	8												8	8									
J	DUTY DESK																																
																																	178
	DAILY GRAND TOTAL	8	8	8			8	8	9	9	8			8	8	8	8	8			8	8	8	8				8	8	8	8		

EMPLOYEE: I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] IA 12/15/2017

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] 2/13/18

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

Name / Title

December-17

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	8			9							8	9	9	9	8			9	9								9	9	8			104
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H																																	27
	Thomas Fire					9	9	9																									
I	Vacation, Sick Leave, Holiday, Etc.											1									9	9				9	9						37
J	DUTY DESK																																
	DAILY GRAND TOTAL	8			9	9	9	9				9	9	9	9	8			9	9	9	9				9	9	8	9	8			168

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] A 1/17/2018

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] 2/13/18

Su[redacted]ignature Job Classification Date

Child Abduction / Recovery Unit

Name / Title

January-18

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	CHILD ABDUCTION 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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees		9	9	9				9	9	9	9	8				9	9	9				9	9	9	9	8			6	9	9	166
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H																														3			21
I	Vacation, Sick Leave, Holiday, Etc.	9														9																	
J	DUTY DESK																																
	DAILY GRAND TOTAL	9	9	9	9				9	9	9	9	8			9	9	9	9				9	9	9	9	8			9	9	9	187

EMPLOYEE: I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] IA 2/13/2018

Employee's Signature | Job Classification | Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] DAI III / 05-16-18

Supervisor's Signature | Job Classification | Date

Child Abduction / Recovery Unit

Name / Title

February-18

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	CHILD ABDUCTION 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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	9				9	9	9	9	8			9	9	9	9					9	9	9	8			8	9	9				150
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H																																	
																																	10
I	Vacation, Sick Leave, Holiday, Etc.																			8							1						
J	DUTY DESK																																
	DAILY GRAND TOTAL	9				9	9	9	9	8			9	9	9	9				9	9	9	9	8			9	9	9				160

EMPLOYEE: I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] IA 3/1/2018

Employee's Signature | Job Classification | Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] DAI III / 05-16-18

Supervisor's Signature | Job Classification | Date

Child Abduction / Recovery Unit

Name / Title

March-18

	CHILD ABDUCTION	Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.																														
	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	9				9	9	9	9	8			9	9	9	9				9	6		9	8			9	9	12.5	19			170.5
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H																																	
																					3	9											12
I	Vacation, Sick Leave, Holiday, Etc.																																
J	**DUTY DESK**																																
	DAILY GRAND TOTAL	9				9	9	9	9	8			9	9	9	9				9	9	9	9	8			9	9	12.5	19			182.5

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] /A 4/4/2018

Employee's Signature Job Classification Date

SUPERVISOR I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] DAI III / 05-16-18

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

Name / Title

April-18

	CHILD ABDUCTION	Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.																														
	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees		8.5	9	9		8			9	9	9	9				9	9	8	9	8			8	9	9	9				9		157.5
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H																																	
I	Vacation, Sick Leave, Holiday, Etc.		.5			9													1					1									11.5
J	DUTY DESK																																
	DAILY GRAND TOTAL		9	9	9	9	8			9	9	9	9				9	9	9	9	8			9	9	9	9				9		169

EMPLOYEE I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] IA 5/3/2018

Employee's Signature Job Classification Date

SUPERVISOR I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] DAI III 05-08-2018

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

Name / Title

May-18

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	CHILD ABDUCTION 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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	8	8	7	8			9	9	9	9				9	9	9	5.5	8			9	9	9	9					9	9	9	171.5
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H																																	
I	Vacation, Sick Leave, Holiday, Etc.	1		2														3.5											9				15.5
J	**DUTY DESK**																																
	DAILY GRAND TOTAL	9	9	9	8			9	9	9	9				9	9	9	9	8			9	9	9	9				9	9	9	9	187

EMPLOYEE I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] 6/7/2018

Employee's Signature Job Classification Date

SUPERVISOR I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

Name / Title

June-18

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	8			9	8	8	9				9	9	7.5	8	8			8	9	9	8				9	9	9	9	9.5			163
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H																																	
I	Vacation, Sick Leave, Holiday, Etc.					1	1							1.5	3																		6.5
J	**DUTY DESK**																																
	DAILY GRAND TOTAL	8			9	9	9	9				9	9	9	9	8			9	9	9	8				9	9	9	9	9.5			168

EMPLOYEE I certify that this is a [redacted] and the activities

[redacted] 7/3/2018

Employee's Signature

SUPERVISOR I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] 7-3-2018

Supervisor's [redacted] Date

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 02/12/2017

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 02/12/2017 to Saturday 02/25/2017

Sun 2/12	Mon 2/13	Tue 2/14	Wed 2/15	Thu 2/16	Fri 2/17	Sat 2/18	Sun 2/19	Mon 2/20	Tue 2/21	Wed 2/22	Thu 2/23	Fri 2/24	Sat 2/25	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
								8.00						8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
	8.00	8.00	8.00	8.00	8.00				8.00	8.00	8.00	8.00		72.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | | 1-3 of 3

Category	Total	Week 1 (2/12-2/18)	Week 2 (2/19-2/25)
Holiday Taken Salary	8.00		8.00
Regular	72.00	40.00	32.00
Total	80.00	40.00	40.00

Return to Select Employee
Manager Self Service
Time Management

Workforce Administration

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]

Senior Attorney

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 08/27/2017

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 08/27/2017 to Saturday 09/09/2017

Sun 8/27	Mon 8/28	Tue 8/29	Wed 8/30	Thu 8/31	Fri 9/1	Sat 9/2	Sun 9/3	Mon 9/4	Tue 9/5	Wed 9/6	Thu 9/7	Fri 9/8	Sat 9/9	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
								8.00						8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
	8.00	8.00	8.00	8.00	8.00				8.00	8.00	8.00	8.00		72.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-3 of 3

Category	Total	Week 1 (8/27-9/2)	Week 2 (9/3-9/9)
Holiday Taken Salary	8.00		8.00
Regular	72.00	40.00	32.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]

Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division

Union Code: ACJ CJAAVC Supervisory

Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 10/22/2017

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 10/22/2017 to Saturday 11/04/2017

Sun 10/22	Mon 10/23	Tue 10/24	Wed 10/25	Thu 10/26	Fri 10/27	Sat 10/28	Sun 10/29	Mon 10/30	Tue 10/31	Wed 11/1	Thu 11/2	Fri 11/3	Sat 11/4	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | | 1-2 of 2

Category	Total	Week 1 (10/22-10/28)	Week 2 (10/29-11/4)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]

Senior Attorney

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 11/19/2017

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 96.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 11/19/2017 to Saturday 12/02/2017

Sun 11/19	Mon 11/20	Tue 11/21	Wed 11/22	Thu 11/23	Fri 11/24	Sat 11/25	Sun 11/26	Mon 11/27	Tue 11/28	Wed 11/29	Thu 11/30	Fri 12/1	Sat 12/2	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
													16.00	16.00	DAFLX - DA On-Call Flex Time Bank	SB90CR3482	3401	SP04			MDIC on call flex time 11/27/17 - 12/03/17 JF
					8.00									8.00	DATKN - DA On-Call Flex Time Taken	SB90CR3482	3401	SP04			
				8.00										8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
	8.00	8.00	8.00					8.00	8.00	8.00	8.00	8.00		64.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | | 1-5 of 5

Category	Total	Week 1 (11/19-11/25)	Week 2 (11/26-12/2)
DA On-Call Flex Time Bank	16.00		16.00
DA On-Call Flex Time Take	8.00	8.00	
Holiday Taken Salary	8.00	8.00	
Regular	64.00	24.00	40.00
Total	96.00	40.00	56.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 11/05/2017

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 160.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 11/05/2017 to Saturday 11/18/2017

Sun 11/5	Mon 11/6	Tue 11/7	Wed 11/8	Thu 11/9	Fri 11/10	Sat 11/11	Sun 11/12	Mon 11/13	Tue 11/14	Wed 11/15	Thu 11/16	Fri 11/17	Sat 11/18	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
				4.00										4.00	DATKN - DA On-Call Flex Time Taken	SB90CR3482	3401	SP04			
					8.00									8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
	8.00	8.00	8.00	4.00				8.00	8.00	8.00	8.00	8.00		68.00	REG - Regular	SB90CR3482	3401	SP04			
80.00														80.00	VACBD - Vacation Buydown (Grossup)	SB90CR3482	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-5 of 5

Category	Total	Week 1 (11/5-11/11)	Week 2 (11/12-11/18)
DA On-Call Flex Time Take	4.00	4.00	
Holiday Taken Salary	8.00	8.00	
Regular	68.00	28.00	40.00
Vacation Buydown (Grossup	80.00	80.00	
Total	160.00	120.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]

Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 02/26/2017

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 96.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 02/26/2017 to Saturday 03/11/2017

Sun 2/26	Mon 2/27	Tue 2/28	Wed 3/1	Thu 3/2	Fri 3/3	Sat 3/4	Sun 3/5	Mon 3/6	Tue 3/7	Wed 3/8	Thu 3/9	Fri 3/10	Sat 3/11	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
													16.00	16.00	DAFLX - DA On-Call Flex Time Bank	SB90CR3482	3401	SP04			MDIC on call flex time 03/06/17 - 03/12/17 JF
	8.00	8.00	8.00	8.00				8.00	8.00	8.00	8.00	8.00		72.00	REG - Regular	SB90CR3482	3401	SP04			
					8.00									8.00	VACSL - Vacation Salary	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-4 of 4

Category	Total	Week 1 (2/26-3/4)	Week 2 (3/5-3/11)
DA On-Call Flex Time Bank	16.00		16.00
Regular	72.00	32.00	40.00
Vacation Salary	8.00	8.00	
Total	96.00	40.00	56.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]
Senior Attorney

Actions

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Select Another Timesheet

*View By Calendar Period

*Date 09/10/2017

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 120.00

Paycheck/Advice Comments

by:

Reported time on or before 05/11/2022 is for a prior period.

From Sunday 09/10/2017 to Saturday 09/23/2017

Sun 9/10	Mon 9/11	Tue 9/12	Wed 9/13	Thu 9/14	Fri 9/15	Sat 9/16	Sun 9/17	Mon 9/18	Tue 9/19	Wed 9/20	Thu 9/21	Fri 9/22	Sat 9/23	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
					8.00									8.00	DATKN - DA On-Call Flex Time Taken	SB90CR3482	3401	SP04			
	8.00	8.00	8.00	8.00				8.00	8.00	8.00	8.00	8.00		72.00	REG - Regular	SB90CR3482	3401	SP04			
40.00														40.00	VACBD - Vacation Buydown (Grossup)	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | | 1-4 of 4

Category	Total	Week 1 (9/10-9/16)	Week 2 (9/17-9/23)
DA On-Call Flex Time Take	8.00	8.00	
Regular	72.00	32.00	40.00
Vacation Buydown (Grossup	40.00	40.00	
Total	120.00	80.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 10/08/2017

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 96.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 10/08/2017 to Saturday 10/21/2017

Sun 10/8	Mon 10/9	Tue 10/10	Wed 10/11	Thu 10/12	Fri 10/13	Sat 10/14	Sun 10/15	Mon 10/16	Tue 10/17	Wed 10/18	Thu 10/19	Fri 10/20	Sat 10/21	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
													16.00	16.00	DAFLX - DA On-Call Flex Time Bank	SB90CR3482	3401	SP04			MDIC on call flex time 10/16/17 - 10/22/17 JF
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-3 of 3

Category	Total	Week 1 (10/8-10/14)	Week 2 (10/15-10/21)
DA On-Call Flex Time Bank	16.00		16.00
Regular	80.00	40.00	40.00
Total	96.00	40.00	56.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]

Senior Attorney

Actions

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Select Another Timesheet

*View By Calendar Period

Previous Period Next Period

*Date 12/03/2017

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 12/03/2017 to Saturday 12/16/2017

Sun 12/3	Mon 12/4	Tue 12/5	Wed 12/6	Thu 12/7	Fri 12/8	Sat 12/9	Sun 12/10	Mon 12/11	Tue 12/12	Wed 12/13	Thu 12/14	Fri 12/15	Sat 12/16	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3462	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-2 of 2

Category	Total	Week 1 (12/3-12/9)	Week 2 (12/10-12/16)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 09/24/2017

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 09/24/2017 to Saturday 10/07/2017

Sun 9/24	Mon 9/25	Tue 9/26	Wed 9/27	Thu 9/28	Fri 9/29	Sat 9/30	Sun 10/1	Mon 10/2	Tue 10/3	Wed 10/4	Thu 10/5	Fri 10/6	Sat 10/7	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-2 of 2

Category	Total	Week 1 (9/24-9/30)	Week 2 (10/1-10/7)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]
Senior Attorney

Actions

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Select Another Timesheet

*View By Calendar Period

*Date 12/17/2017

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 12/17/2017 to Saturday 12/30/2017

Sun 12/17	Mon 12/18	Tue 12/19	Wed 12/20	Thu 12/21	Fri 12/22	Sat 12/23	Sun 12/24	Mon 12/25	Tue 12/26	Wed 12/27	Thu 12/28	Fri 12/29	Sat 12/30	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
								8.00						8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
	8.00	8.00	8.00	8.00	8.00				8.00	8.00	8.00	8.00		72.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-3 of 3

Category	Total	Week 1 (12/17-12/23)	Week 2 (12/24-12/30)
Holiday Taken Salary	8.00		8.00
Regular	72.00	40.00	32.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]

Senior Attorney

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 06/18/2017

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 06/18/2017 to Saturday 07/01/2017

Sun 6/18	Mon 6/19	Tue 6/20	Wed 6/21	Thu 6/22	Fri 6/23	Sat 6/24	Sun 6/25	Mon 6/26	Tue 6/27	Wed 6/28	Thu 6/29	Fri 6/30	Sat 7/1	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
											8.00	8.00		16.00	REG - Regular	SB90CR3482	3401	SP04			
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00				64.00	VACSL - Vacation Salary	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | | 1-3 of 3

Category	Total	Week 1 (6/18-6/24)	Week 2 (6/25-7/1)
Regular	16.00		16.00
Vacation Salary	64.00	40.00	24.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 06/04/2017

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 06/04/2017 to Saturday 06/17/2017

Sun 6/4	Mon 6/5	Tue 6/6	Wed 6/7	Thu 6/8	Fri 6/9	Sat 6/10	Sun 6/11	Mon 6/12	Tue 6/13	Wed 6/14	Thu 6/15	Fri 6/16	Sat 6/17	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00									40.00	REG - Regular	SB90CR3482	3401	SP04			
								8.00	8.00	8.00	8.00	8.00		40.00	VACSL - Vacation Salary	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | | 1-3 of 3

Category	Total	Week 1 (6/4-6/10)	Week 2 (6/11-6/17)
Regular	40.00	40.00	
Vacation Salary	40.00		40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]

Senior Attorney

Actions

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Select Another Timesheet

*View By Calendar Period

*Date 07/02/2017

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 07/02/2017 to Saturday 07/15/2017

Sun 7/2	Mon 7/3	Tue 7/4	Wed 7/5	Thu 7/6	Fri 7/7	Sat 7/8	Sun 7/9	Mon 7/10	Tue 7/11	Wed 7/12	Thu 7/13	Fri 7/14	Sat 7/15	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
		8.00												8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
	8.00		8.00	8.00	4.00			8.00	8.00					44.00	REG - Regular	SB90CR3482	3401	SP04			
					4.00					8.00	8.00	8.00		28.00	VACSL - Vacation Salary	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-4 of 4

Category	Total	Week 1 (7/2-7/8)	Week 2 (7/9-7/15)
Holiday Taken Salary	8.00	8.00	
Regular	44.00	28.00	16.00
Vacation Salary	28.00	4.00	24.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 01/01/2017

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 01/01/2017 to Saturday 01/14/2017

Sun 1/1	Mon 1/2	Tue 1/3	Wed 1/4	Thu 1/5	Fri 1/6	Sat 1/7	Sun 1/8	Mon 1/9	Tue 1/10	Wed 1/11	Thu 1/12	Fri 1/13	Sat 1/14	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
												8.00		8.00	FHSAL - Floating Holiday Salary	SB90CR3482	3401	SP04			
	8.00													8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
		8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00			64.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-4 of 4

Category	Total	Week 1 (1/1-1/7)	Week 2 (1/8-1/14)
Floating Holiday Salary	8.00		8.00
Holiday Taken Salary	8.00	8.00	
Regular	64.00	32.00	32.00
Total	80.00	40.00	40.00

Return to Select Employee
Manager Self Service
Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 05/21/2017

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 05/21/2017 to Saturday 06/03/2017

Sun 5/21	Mon 5/22	Tue 5/23	Wed 5/24	Thu 5/25	Fri 5/26	Sat 5/27	Sun 5/28	Mon 5/29	Tue 5/30	Wed 5/31	Thu 6/1	Fri 6/2	Sat 6/3	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
								8.00						8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
	8.00	8.00	8.00	8.00	8.00				8.00	8.00	8.00	8.00		72.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | | 1-3 of 3

Category	Total	Week 1 (5/21-5/27)	Week 2 (5/28-6/3)
Holiday Taken Salary	8.00		8.00
Regular	72.00	40.00	32.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]

Senior Attorney

Actions

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Select Another Timesheet

*View By Calendar Period

*Date 05/07/2017

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 05/07/2017 to Saturday 05/20/2017

Sun 5/7	Mon 5/8	Tue 5/9	Wed 5/10	Thu 5/11	Fri 5/12	Sat 5/13	Sun 5/14	Mon 5/15	Tue 5/16	Wed 5/17	Thu 5/18	Fri 5/19	Sat 5/20	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	4.00												12.00	DATKN - DA On-Call Flex Time Taken	SB90CR3482	3401	SP04			
		4.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		68.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | | **1-3 of 3**

Category	Total	Week 1 (5/7-5/13)	Week 2 (5/14-5/20)
DA On-Call Flex Time Take	12.00	12.00	
Regular	68.00	28.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administration

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]

Senior Attorney

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

Previous Period Next Period

*Date 04/09/2017

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 04/09/2017 to Saturday 04/22/2017

Sun 4/9	Mon 4/10	Tue 4/11	Wed 4/12	Thu 4/13	Fri 4/14	Sat 4/15	Sun 4/16	Mon 4/17	Tue 4/18	Wed 4/19	Thu 4/20	Fri 4/21	Sat 4/22	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | | 1-2 of 2

Category	Total	Week 1 (4/9-4/15)	Week 2 (4/16-4/22)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]

Senior Attorney

Actions

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Select Another Timesheet

*View By Calendar Period

*Date 07/16/2017

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 07/16/2017 to Saturday 07/29/2017

Sun 7/16	Mon 7/17	Tue 7/18	Wed 7/19	Thu 7/20	Fri 7/21	Sat 7/22	Sun 7/23	Mon 7/24	Tue 7/25	Wed 7/26	Thu 7/27	Fri 7/28	Sat 7/29	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00		8.00		72.00	REG - Regular	SB90CR3482	3401	SP04			
											8.00			8.00	VACSL - Vacation Salary	SB90CR3482	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary Personalize | Find | | 1-3 of 3

Category	Total	Week 1 (7/16-7/22)	Week 2 (7/23-7/29)
Regular	72.00	40.00	32.00
Vacation Salary	8.00		8.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 01/15/2017

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 01/15/2017 to Saturday 01/28/2017

Sun 1/15	Mon 1/16	Tue 1/17	Wed 1/18	Thu 1/19	Fri 1/20	Sat 1/21	Sun 1/22	Mon 1/23	Tue 1/24	Wed 1/25	Thu 1/26	Fri 1/27	Sat 1/28	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
		8.00												8.00	FHSAL - Floating Holiday Salary	SB90CR3482	3401	SP04			
	8.00													8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
			8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		64.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-4 of 4

Category	Total	Week 1 (1/15-1/21)	Week 2 (1/22-1/28)
Floating Holiday Salary	8.00	8.00	
Holiday Taken Salary	8.00	8.00	
Regular	64.00	24.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]

Senior Attorney

Actions

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Select Another Timesheet

*View By Calendar Period

*Date 08/13/2017

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 08/13/2017 to Saturday 08/26/2017

Sun 8/13	Mon 8/14	Tue 8/15	Wed 8/16	Thu 8/17	Fri 8/18	Sat 8/19	Sun 8/20	Mon 8/21	Tue 8/22	Wed 8/23	Thu 8/24	Fri 8/25	Sat 8/26	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-2 of 2

Category	Total	Week 1 (8/13-8/19)	Week 2 (8/20-8/26)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period
*Date 07/30/2017
Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 96.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 07/30/2017 to Saturday 08/12/2017

Sun 7/30	Mon 7/31	Tue 8/1	Wed 8/2	Thu 8/3	Fri 8/4	Sat 8/5	Sun 8/6	Mon 8/7	Tue 8/8	Wed 8/9	Thu 8/10	Fri 8/11	Sat 8/12	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
													16.00	16.00	DAFLX - DA On-Call Flex Time Bank	SB90CR3482	3402	SP04			MDIC on call flex time 08/07/17 - 08/13/17 JF
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | | 1-3 of 3

Category	Total	Week 1 (7/30-8/5)	Week 2 (8/6-8/12)
DA On-Call Flex Time Bank	16.00		16.00
Regular	80.00	40.00	40.00
Total	96.00	40.00	56.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]

Senior Attorney

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 03/12/2017

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 03/12/2017 to Saturday 03/25/2017

Sun 3/12	Mon 3/13	Tue 3/14	Wed 3/15	Thu 3/16	Fri 3/17	Sat 3/18	Sun 3/19	Mon 3/20	Tue 3/21	Wed 3/22	Thu 3/23	Fri 3/24	Sat 3/25	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
												4.00		4.00	DATKN - DA On-Call Flex Time Taken	SB90CR3482	3401	SP04			
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	4.00		76.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-3 of 3

Category	Total	Week 1 (3/12-3/18)	Week 2 (3/19-3/25)
DA On-Call Flex Time Take	4.00		4.00
Regular	76.00	40.00	36.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]

Senior Attorney

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 03/26/2017

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 160.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 03/26/2017 to Saturday 04/08/2017

Sun 3/26	Mon 3/27	Tue 3/28	Wed 3/29	Thu 3/30	Fri 3/31	Sat 4/1	Sun 4/2	Mon 4/3	Tue 4/4	Wed 4/5	Thu 4/6	Fri 4/7	Sat 4/8	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			
80.00														80.00	VACBD - Vacation Buydown (Grossup)	SB90CR3482	3401	SP04			JF

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | | 1-3 of 3

Category	Total	Week 1 (3/26-4/1)	Week 2 (4/2-4/8)
Regular	80.00	40.00	40.00
Vacation Buydown (Grossup	80.00	80.00	
Total	160.00	120.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]

Senior Attorney

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 04/23/2017

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 04/23/2017 to Saturday 05/06/2017

Sun 4/23	Mon 4/24	Tue 4/25	Wed 4/26	Thu 4/27	Fri 4/28	Sat 4/29	Sun 4/30	Mon 5/1	Tue 5/2	Wed 5/3	Thu 5/4	Fri 5/5	Sat 5/6	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00				8.00	8.00	8.00	8.00		72.00	REG - Regular	SB90CR3482	3401	SP04			
								8.00						8.00	VACSL - Vacation Salary	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-3 of 3

Category	Total	Week 1 (4/23-4/29)	Week 2 (4/30-5/6)
Regular	72.00	40.00	32.00
Vacation Salary	8.00		8.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period
*Date 12/31/2017
Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 12/31/2017 to Saturday 01/13/2018

Sun 12/31	Mon 1/1	Tue 1/2	Wed 1/3	Thu 1/4	Fri 1/5	Sat 1/6	Sun 1/7	Mon 1/8	Tue 1/9	Wed 1/10	Thu 1/11	Fri 1/12	Sat 1/13	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
		8.00	8.00	8.00	8.00									32.00	DATKN - DA On-Call Flex Time Taken	SB90CR3482	3401	SP04			
	8.00													8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
								8.00	8.00	8.00	8.00	8.00		40.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-4 of 4

Category	Total	Week 1 (12/31-1/6)	Week 2 (1/7-1/13)
DA On-Call Flex Time Take	32.00	32.00	
Holiday Taken Salary	8.00	8.00	
Regular	40.00		40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

TAB 18

Child Abduction / Recovery Unit

[redacted] **DAI II**

July-18

CHILD ABDUCTION

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	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	
A	Family Code Sections 3130 & 3131		8	9		9	9			5	9	9					8	9	9	9	9				9	9	9	9			8	9	
	CC:Enforcement of Decrees									4																							155
B	Family Code Sections 3130 & 3131																																4
	CC. Court Activity																																0
C	Out of State Decrees																																0
	Family Code 3400 et seq. UCCJEA																																0
	CC: Offender Detention																																0
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																0
	PC: Return of Detained or Concealed Child																																0
E	Total: Lines A through D																																0
F	Non-Custody of Minors																																0
G	Subtotal (Add Lines E and F)																																0
H	Training / Other Case/ Range/ Meetings/ Personnel																																0
I	Vacation, Sick Leave, Holiday, Etc.				9								9	9																			27
J	**DUTY DESK**																																0
	DAILY GRAND TOTAL	0	8	9	9	9	9	0	0	9	9	9	9	9	0	0	8	9	9	9	9	0	0	0	9	9	9	9	0	0	8	9	186

EMPLOYEE I certify that this is a true and accurate report of my time were performed as shown

[redacted] DA Investigator II 10/1/18

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to [redacted] ge and belief, this time record is true and correct and the activities

Job Classification Date 10/10/18

[redacted]

Child Abduction / Recovery Unit

[redacted] **DAI II**

August-18

CHILD ABDUCTION

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	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		
A	Family Code Sections 3130 & 3131	9	9							9	9			9	9	9	9	9				9	9	9	9			9	9	9	9	9		162
	CC:Enforcement of Decrees																																	0
B	Family Code Sections 3130 & 3131																																	0
	CC: Court Activity																																	0
C	Out of State Decrees																																	0
	Family Code 3400 et seq. UCCJEA																																	0
	CC: Offender Detention																																	0
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																	0
	PC: Return of Detained or Concealed Child																																	0
E	Total: Lines A through D																																	0
F	Non-Custody of Minors																																	0
G	Subtotal (Add Lines E and F)																																	0
H	Training / Other Case/ Range/ Meetings/ Personnel																																	0
I	Vacation, Sick Leave, Holiday, Etc.			9				9	9																									27
J	**DUTY DESK**																																	0
	DAILY GRAND TOTAL	9	9	9	0	0	0	9	9	9	9	0	0	9	9	9	9	9	0	0	0	9	9	9	9	0	0	9	9	9	9	9	0	189

EMPLOYEE : I certify that this is a true and accurate report of my time [redacted] were performed as shown.

DA Investigator II — 9/4/18

Job Classification — Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to [redacted] of my knowledge and belief, this time record is true and correct and the activities

Supervis[redacted] — 9/4/18

Job Classification — Date

Child Abduction / Recovery Unit

[redacted] DAI II

September-18

CHILD ABDUCTION

Round hours to the nearest quarter hour or 15 min = 25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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			
A	Family Code Sections 3130 & 3131				9	9	9	9			8				9				9	9	9	9			8	9	9	9	9					133
	CC:Enforcement of Decrees																																	0
B	Family Code Sections 3130 & 3131																																	0
	CC: Court Activity																																	0
C	Out of State Decrees																																	0
	Family Code 3400 et seq. UCCJEA																																	0
	CC: Offender Detention																																	0
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																	0
	PC: Return of Detained or Concealed Child																																	0
E	Total: Lines A through D																																	0
F	Non-Custody of Minors																																	0
G	Subtotal (Add Lines E and F)																																	0
H	Training / Other Case/ Range/ Meetings/ Personnel											9	9	9																				27
I	Vacation, Sick Leave, Holiday, Etc.																																	0
J	**DUTY DESK**																																	0
	DAILY GRAND TOTAL	0	0	0	9	9	9	9	0	0	8	9	9	9	9	0	0	0	9	9	9	9	0	0	8	9	9	9	9	0	0	0	0	160

EMPLOYEE : I certify that this is a true and accurate report of my time [redacted] were performed as shown.

[redacted] DA Investigator II 10/2/18

Employee's Signature Job Classification Date

SUPERVISOR : I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] SR. DAI 10-3-18

Job Classification Date

Child Abduction / Recovery Unit

[redacted] DAI II

October-18

CHILD ABDUCTION

Round hours to the nearest quarter hour or 15 min = 25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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		
A	Family Code Sections 3130 & 3131	8	9	9	9	9					9						9	9	7	8			9	9	9	9	9			9	9	9		149
	CC:Enforcement of Decrees																																	0
B	Family Code Sections 3130 & 3131																																	0
	CC: Court Activity																																	0
C	Out of State Decrees								9	9																								18
	Family Code 3400 et seq. UCCJEA																																	0
	CC: Offender Detention																																	0
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																	0
	PC: Return of Detained or Concealed Child																																	0
E	Total: Lines A through D																																	0
F	Non-Custody of Minors																																	0
G	Subtotal (Add Lines E and F)																																	0
H	Training / Other Case/ Range/ Meetings/ Personnel																		2															2
I	Vacation, Sick Leave, Holiday, Etc.											9	9																					18
J	**DUTY DESK**																																	0
	DAILY GRAND TOTAL	8	9	9	9	9	0	0	9	9	9	9	9	0	0	0	9	9	9	8	0	0	9	9	9	9	9	0	0	9	9	9	0	187

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] DA Investigator II 11/5/18

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] 11/9/18

Job Classification Date

Child Abduction / Recovery Unit

[redacted] **DAI II**

November-18

	CHILD ABDUCTION	Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total																															
	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			
A	Family Code Sections 3130 & 3131	9	9				9	9	9	9						9	9			8	9	4		9				9	9	9	9			138
	CC:Enforcement of Decrees																																	0
B	Family Code Sections 3130 & 3131																																	0
	CC: Court Activity																																	0
C	Out of State Decrees																																	0
	Family Code 3400 et seq. UCCJEA																																	0
	CC: Offender Detention																																	0
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																	0
	PC: Return of Detained or Concealed Child																																	0
E	Total: Lines A through D																																	0
F	Non-Custody of Minors																																	0
G	Subtotal (Add Lines E and F)																																	0
H	Training / Other Case/ Range/ Meetings/ Personnel																																	0
I	Vacation, Sick Leave, Holiday, Etc.												9									5	9											23
J	**DUTY DESK**														9																			9
	DAILY GRAND TOTAL	9	9	0	0	0	9	9	9	9	0	0	9	0	9	9	9	0	0	8	9	9	9	9	0	0	0	9	9	9	9	0	0	170

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] DA Investigator II 12/31/18

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] Sr. DAI 1.9.19

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

[redacted] **DAI II**

December-18

	CHILD ABDUCTION	Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total																															
	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			
A	Family Code Sections 3130 & 3131			9	9	9	9	9				9	9	9				9	9	9	9								8					116
	CC:Enforcement of Decrees																																	0
B	Family Code Sections 3130 & 3131																																	0
	CC: Court Activity																																	0
C	Out of State Decrees																																	0
	Family Code 3400 et seq. UCCJEA																																	0
	CC: Offender Detention																																	0
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																	0
	PC: Return of Detained or Concealed Child																																	0
E	Total: Lines A through D																																	0
F	Non-Custody of Minors																																	0
G	Subtotal (Add Lines E and F)																																	0
H	Training / Other Case/ Range/ Meetings/ Personnel																																	0
I	Vacation, Sick Leave, Holiday, Etc.														9							9				9	9	9	1					46
J	**DUTY DESK**																																	0
	DAILY GRAND TOTAL	0	0	9	9	9	9	9	0	0	0	9	9	9	9	0	0	9	9	9	9	9	0	0	0	9	9	9	9	0	0	0	0	162

EMPLOYEE: I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] DA Investigator II 12/31/18

Employee's Signature — Job Classification — Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] Sr. DAI 1-9-19

Supervisor's Signature — Job Classification — Date

Child Abduction / Recovery Unit

[redacted] **DAI II**

January 2019

CHILD ABDUCTION — Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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		
A	Family Code Sections 3130 & 3131			9	8				9	9	9	9			9	9	9	9	9				9	12	8				8			9		143.5
	CC:Enforcement of Decrees																																	
B	Family Code Sections 3130 & 3131																																	0
	CC: Court Activity																																	0
C	Out of State Decrees																																	0
	Family Code 3400 et seq. UCCJEA																																	0
	CC: Offender Detention																																	0
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																	0
	PC: Return of Detained or Concealed Child																																	0
E	Total: Lines A through D																																	0
F	Non-Custody of Minors																																	0
G	Subtotal (Add Lines E and F)																																	0
H	Training / Other Case/ Range/ Meetings/ Personnel																																	0
I	Vacation, Sick Leave, Holiday, Etc.	9																				9								9	9			36
J	**DUTY DESK**		9																															9
	DAILY GRAND TOTAL	9	9	9	8	0	0	0	9	9	9	9	0	0	9	9	9	9	9	0	0	9	9	12	8	0	0	0	8	9	9	9	0	188.5

EMPLOYEE: I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator II*

Employee's Signature — Job Classification — Date

[redacted] 2/28/19

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] SR. DA 3-1-19

Job Classification — Date

Child Abduction / Recovery Unit

[redacted] DAI II

February 2019

CHILD ABDUCTION — Round hours to the nearest quarter hour or 15 min = .25 — Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	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					
A	Family Code Sections 3130 & 3131	8				9	9	9	9				9	6	9	9					9	8	9			3								106
	CC:Enforcement of Decrees																																	0
B	Family Code Sections 3130 & 3131																																	0
	CC: Court Activity																																	0
C	Out of State Decrees																																	0
	Family Code 3400 et seq. UCCJEA																																	0
	CC: Offender Detention																																	0
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																	0
	PC: Return of Detained or Concealed Child																																	0
E	Total: Lines A through D																																	0
F	Non-Custody of Minors																																	0
G	Subtotal (Add Lines E and F)																																	0
H	Training / Other Case/ Range/ Meetings/ Personnel																									3	9		9					21
I	Vacation, Sick Leave, Holiday, Etc.													2					9			1				2		9						23
J	**DUTY DESK**																			9														9
	DAILY GRAND TOTAL	8	0	0	0	9	9	9	9	0	0	0	9	8	9	9	0	0	9	9	9	9	9	0	0	8	9	9	9	0	0	0	0	159

EMPLOYEE: I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] DA Investigator II

Employee's Signature — Job Classification — Date

[redacted] 2/28/19

SUPERVISOR: I certify that the employee's time records have been examined and that, to [redacted] and belief, this time record is true and correct and the activities

[redacted] Sr. DAI, 3-1-19

Job Classification — Date

Child Abduction / Recovery Unit

[redacted] DAI II

March 2019

	CHILD ABDUCTION	Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.																														
	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			
A	Family Code Sections 3130 & 3131	8				9	9	9	9			8	9	9	9	9					9		9			8	9	9	9	8				149
	CC:Enforcement of Decrees																																	0
B	Family Code Sections 3130 & 3131																																	0
	CC: Court Activity																																	0
C	Out of State Decrees																																	0
	Family Code 3400 et seq. UCCJEA																																	0
	CC: Offender Detention																																	0
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																	0
	PC: Return of Detained or Concealed Child																			9		9												18
E	Total: Lines A through D																																	0
F	Non-Custody of Minors																																	0
G	Subtotal (Add Lines E and F)																																	0
H	Training / Other Case/ Range/ Meetings/ Personnel																																	0
I	Vacation, Sick Leave, Holiday, Etc.	1																												1				2
J	**DUTY DESK**																																	0
	DAILY GRAND TOTAL	9	0	0	0	9	9	9	9	0	0	8	9	9	9	9	0	0	0	9	9	9	9	0	0	8	9	9	9	9	0	0	0	169

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] DA Investigator II 4/3/19

Employee's Signature — Job Classification — Date

SUPERVISOR I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities were performed as shown.

[redacted] SR DAI 4/3/19

Job Classification — Date

Child Abduction / Recovery Unit

[redacted] DAI II

April 2019

CHILD ABDUCTION

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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			
A	Family Code Sections 3130 & 3131			9	9	9				9	9	7	9				9	9	9	9			8	9	9	9	9				9			150
	CC:Enforcement of Decrees																																	0
B	Family Code Sections 3130 & 3131																																	0
	CC: Court Activity																																	0
C	Out of State Decrees																																	0
	Family Code 3400 et seq. UCCJEA																																	0
	CC: Offender Detention																																	0
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																	0
	PC: Return of Detained or Concealed Child																																	0
E	Total: Lines A through D																																	0
F	Non-Custody of Minors																																	0
G	Subtotal (Add Lines E and F)																																	0
	[redacted]																																	
H	Training / Other Case/ Range/ Meetings/ Personnel											2																						2
	[redacted]																																	
I	Vacation, Sick Leave, Holiday, Etc								8																									8
	[redacted]																																	
J	**DUTY DESK**		9																															9
	[redacted]																																	
	[redacted]																																	
	[redacted]																																	
	DAILY GRAND TOTAL	0	9	9	9	9	0	0	8	9	9	9	9	0	0	0	9	9	9	9	0	0	8	9	9	9	9	0	0	0	9	0	0	169

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] DA Investigator II 5/2/19

Employee's Signature Job Classification Date

[redacted] nployee's time records have been examined and that, to wledge and belief, this time record is true and correct and the activities

92 DA1 5/6/19

Job Classification Date

Child Abduction / Recovery Unit

[redacted] DAI II

May 2019

CHILD ABDUCTION

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	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		
A	Family Code Sections 3130 & 3131	9	9	9			8	9	9	9	9						5	9			9			9	8					9	9	9		138
	CC:Enforcement of Decrees																																	0
B	Family Code Sections 3130 & 3131																																	0
	CC: Court Activity																																	0
C	Out of State Decrees																																	0
	Family Code 3400 et seq. UCCJEA																																	0
	CC: Offender Detention																																	0
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																	0
	PC: Return of Detained or Concealed Child																																	0
E	Total: Lines A through D																																	0
F	Non-Custody of Minors																																	0
G	Subtotal (Add Lines E and F)																																	0
H	Training / Other Case/ Range/ Meetings/ Personnel																																	
																																		0
I	Vacation, Sick Leave, Holiday, Etc.																					9						9						18
J	**DUTY DESK**																																	0
	Workers' Comp SW														9	9	4																	22
	CSLB Detail																						9											9
	DAILY GRAND TOTAL	9	9	9	0	0	8	9	9	9	9	0	0	0	9	9	9	9	0	0	9	9	9	9	8	0	0	9	0	9	9	9	9	187

EMPLOYEE : I certify that this is a true and accurate report of my time

[redacted]

[redacted] DA Investigator II 6/3/19

Employee's Signature Job Classification Date

SUPERVISOR I certify that the employee's time records have been examined and that, to [redacted] d is true and correct and the activities

Sup Date 6/3/19

Child Abduction / Recovery Unit

[redacted] DAI II

June 2019

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	CHILD ABDUCTION 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			
A	Family Code Sections 3130 & 3131			9	9	9	9	8				9	9						9	9	9	9				9	3	9	9					128
	CC:Enforcement of Decrees																																	0
B	Family Code Sections 3130 & 3131																																	0
	CC: Court Activity																																	0
C	Out of State Decrees																																	0
	Family Code 3400 et seq. UCCJEA																																	0
	CC: Offender Detention																																	0
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																	0
	PC: Return of Detained or Concealed Child																																	0
E	Total: Lines A through D																																	0
F	Non-Custody of Minors																																	0
G	Subtotal (Add Lines E and F)																																	0
H	Training / Other Case/ Range/ Meetings/ Personnel																																	
																																		0
I	Vacation, Sick Leave, Holiday, Etc.																	8																
																																		8
J	**DUTY DESK**														9																			9
	Real Estate Fraud SW													9																				9
	EC SW (Conger)																										6							6
	DAILY GRAND TOTAL	0	0	9	9	9	9	8	0	0	0	9	9	9	9	0	0	8	9	9	9	9	0	0	0	9	9	9	9	0	0	0	0	160

EMPLOYEE : I certify that this is a true and accurate report of my time [redacted] shown.

[redacted] DA Investigator II

Employee's Signature Job Classification Date

[redacted] s have been examined and that, to s time record is true and correct and the activities

41 7/1/19

tion Date

Child Abduction / Recovery Unit

[redacted]

July-18

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	Program Description	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	
	CHILD ABDUCTION																																
1	**CLERICAL SUPPORT**		4	3						6	4	4	2				3	4	5	2	2			3	3	2	4				2	3	56
	Allocable Hours		4	3						6	4	4	2				3	4	5	2	2			3	3	2	4				2	3	56

[redacted] e and accurate report of my time performed as shown

LPA 10/23/18

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

Supervisor's Signature Job Classification Date

Weekend
Holiday
Day Off

Child Abduction / Recovery Unit

[redacted]

August-18

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours. If scheduled to work, on non-alloc line and total

	Program Description	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	
	CHILD ABDUCTION																																
1	**CLERICAL SUPPORT**	3	2	2			4	2	3	2				3	2	1	3	2			3	1	2	4				3	1	2	5	2	52
	Allocable Hours	3	2	2			4	2	3	2				3	2	1	3	2			3	1	2	4				3	1	2	5	2	52

[redacted] ccurate report of my time
ed as shown.

LPA 10/23/18

Employee's Signature Job Classification Date

SUPERVISOR I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

Supervisor's Signature Job Classification Date

Weekend
Holiday
Day Off

Child Abduction / Recovery Unit

[redacted]

September-18

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours. If scheduled to work, on non-alloc line and total.

	Program Description	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	
	CHILD ABDUCTION																																
	CLERICAL SUPPORT				3	4	1					5	4	2	2			3	3	2	3				4	1	1	2	3				43
	Allocable Hours				3	4	1					5	4	2	2			3	3	2	3				4	1	1	2	3				43

[redacted]

and accurate report of my time
erformed as shown.

LPA 10/23/18

Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

Supervisor's Signature Job Classification Date

[redacted]

Holiday
Day Off

Child Abduction / Recovery Unit

[redacted]

October-18

Program Description Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	CHILD ABDUCTION	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	
I	**CLERICAL SUPPORT**		3	1	1				4	4	2	1	3			2	2	3	2				4	1	3	3	2			1	1	2	45
	Allocable Hours	3	1					4	4	2	1	3			2	2	3	2				4	1	3	3	2			1	1	2		45

[redacted] urate report of my time
as shown.

LPA III 1/10/19

ation Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

Supervisor's Signature Job Classification Date

Weekend
Holiday
Day Off

Child Abduction / Recovery Unit

[redacted]

October-18

Program Description — Round hours to the nearest quarter hour or 15 min = .25 — Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

		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	
	CHILD ABDUCTION																																
	CLERICAL SUPPORT	3				2	2	3	1	2				4	1	1				2	1	1		1			3	2	1	1			31
	Allocable Hours	3				2	2	3	1	2				4	1	1				2	1	1		1			3	2	1	1			31

[redacted]

report of my time
own.

tPA III 1/10/19

Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

Supervisor's Signature | Job Classification | Date

Holiday
Day Off

Child Abduction / Recovery Unit

[redacted]

December-18

Program Description — Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	CHILD ABDUCTION	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	
1	**CLERICAL SUPPORT**			2	4	2	2	4			5	3	2	2				3	4	2	2	3			2		1	3					46
	Allocable Hours			2	4	2	2	4			5	3	2	2				3	4	2	2	3			2		1	3					46

[redacted] curate report of my time
d as shown.

LPA 3/16/19

Employee's Signature Job Classification Date

[redacted] e's time records have been examined and that, to
and belief, this time record is true and correct and the activities

3/7/19

Job Classification Date

Weekend
Holiday
Day Off

Child Abduction / Recovery Unit

[redacted]

January-19

Program Description — Round hours to the nearest quarter hour or 15 min = .25 — Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

		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	
1	CHILD ABDUCTION																																
	CLERICAL SUPPORT		3	1	2			4	4	2	1				3	2	2	3	3				2	2	3				1	3	2	2	46
	Allocable Hours		3	1	2			4	4	2	1				3	2	2	3	3				2	2	3				1	3	2	2	46

[redacted]

e report of my time shown.

LPA 3/6/19

n Date

[redacted]

cords have been examined and that, to , this time record is true and correct and the activities

3/7/19

fication Date

Weekend
Holiday
Day Off

Child Abduction / Recovery Unit

[redacted]

February-19

Program Description	Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total																													
	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	
CHILD ABDUCTION																																
CLERICAL SUPPORT	3			2	3	2	2				1	2	4	2	1				4	2	1				3	2	1	4				39
Allocable Hours	3			2	3	2	2				1	2	4	2	1				4	2	1				3	2	1	4				39

[redacted]

ccurate report of my time
d as shown

UPA 6/6/19

Employee's Signature Job Classification Date

SUPERVISOR I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

Supervisor's Signature Job Classification Date

Weekend
Holiday
Day Off

Child Abduction / Recovery Unit

[redacted]

March-19

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	Program Description	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	
	CHILD ABDUCTION																																
	CLERICAL SUPPORT	3			2	1	1	3				3	1	1	2	2			3	2	2	2				2	4	3	1	2			40
	Allocable Hours	3			2	1	1	3				3	1	1	2	2			3	2	2	2				2	4	3	1	2			40

[redacted] and accurate report of my time performed as shown.

UPA 6/6/19

Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

Supervisor's Signature Job Classification Date

Weekend
Holiday
Day Off

Child Abduction / Recovery Unit

[redacted]

April-19

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

Program Description	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	
CHILD ABDUCTION																																
CLERICAL SUPPORT	4	1	1	2				3	4	4	2	2										5	4	2	1	1			3	2		41
Allocable Hours	4	1	1	2				3	4	4	2	2										5	4	2	1	1			3	2		41

[redacted]

report of my time.
shown.

CPA 6/6/19

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to
e and belief, this time record is true and correct and the activities

[redacted]

Supervisor 6/6/19

Job Classification Date

[redacted]
Day Off

Child Abduction / Recovery Unit

[redacted]

May-19

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	Program Description	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	
	CHILD ABDUCTION																																
I	**CLERICAL SUPPORT**	2	3				4	2	2	3				3	2	3	3				2	1	1	3	2				2	2	4		44
	Allocable Hours	2	3				4	2	2	3				3	2	3	3				2	1	1	3	2				2	2	4		44

[redacted] and accurate report of my time performed as shown.

CPA 6/6/19

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

Supervisor's Signature Job Classification Date

[redacted]
Day Off

Child Abduction / Recovery Unit

[redacted]

June-19

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	Program Description	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	
	CHILD ABDUCTION																																
I	**CLERICAL SUPPORT**			4	2	4	1	2			2	3	3	2				4	3	3	2	3			3	2	1	3					47
	Allocable Hours			4	2	4	1	2			2	3	3	2				4	3	3	2	3			3	2	1	3					47

EMPLOYEE : I certify that this is a true and accurate report of my time [redacted] rformed as shown.

[redacted] Classification LAP Date 7/3/19

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

Supervisor's Signature Job Classification Date

Weekend
Holiday
Day Off

Child Abduction / Recovery Unit

[redacted] **Investigator III**

July-18

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	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		
A	Family Code Sections 3130 & 3131		9	8		9	9			13.5	9	9	9				9																	**84.5**
	CC:Enforcement of Decrees																																	
B	Family Code Sections 3130 & 3131																																	
	CC: Court Activity																																	
C	Out of State Decrees																																	
	Family Code 3400 et seq. UCCJEA																																	
	CC: Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																	
	PC: Return of Detained or Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	
G	Subtotal (Add Lines E and F)																																	
H	Training / Other Case/ Range/ Meetings/ Personnel																																	
I	Vacation, Sick Leave, Holiday, Etc.				9													9	9	9	8			8	9	9	9					9		**89**
J	**DUTY DESK**																																	
	DAILY GRAND TOTAL		9	8	8	9	9			13.5	9	9	9				9	9	9	9	8			9	9	9	9					9		**173.5**

EMPLOYEE: I certify that this is a true and accurate report of my time and the activities were performed as shown [redacted]

[redacted] *DA Investigator III 09-14-18*

Employee's Signature Job Classification

SUPERVISOR: I certify that the employee's time records have been examined and that, to [redacted] owledge and belief, this time record is true and correct and the activities

Sr. DAS 9-19-18

Job Classification Date

Child Abduction / Recovery Unit

[redacted] **Investigator III**

August-18

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	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	
A	Family Code Sections 3130 & 3131			9			5	9		9	8			9	9	9	9	7					8	8.5				9	9	8	11	9	145.5
	CC:Enforcement of Decrees																																
B	Family Code Sections 3130 & 3131																																
	CC: Court Activity						4											1															5
C	Out of State Decrees																																
	Family Code 3400 et seq. UCCJEA																																
	CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																
	PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H	Training / Other Case/ Range/ Meetings/ Personnel											5.5																					5.5
I	Vacation, Sick Leave, Holiday, Etc.	9	9																		9	9	1	8.5									37.5
J	**DUTY DESK**								9																								9
	DAILY GRAND TOTAL	9	9	9			9	9	9	9	8	5.5		9	9	9	9	8			9	9	9	9				9	9	8	11	9	202.5

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator III 09-14-18*

Employee's Signature Job Classification

SUPERVISOR: I certify that the employee's time records have been examined and that, to [redacted] knowledge and belief, this time record is true and correct and the activities

[redacted] 9-19-18

Job Classification Date

Child Abduction / Recovery Unit

[redacted] Investigator III

September-18

CHILD ABDUCTION — Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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	
A	Family Code Sections 3130 & 3131				8	8						8		8	8			8	8	8	8				8	8	8	8	8			124
	CC:Enforcement of Decrees																															
B	Family Code Sections 3130 & 3131																															
	CC: Court Activity																															
C	Out of State Decrees																															
	Family Code 3400 et seq. UCCJEA																															
	CC: Offender Detention																															
D	CA Penal Code Sections 278 & 278.5 (Criminal)																															
	PC: Return of Detained or Concealed Child																															
E	Total: Lines A through D																															
F	Non-Custody of Minors																															
G	Subtotal (Add Lines E and F)																															
H	Training / Other Case/ Range/ Meetings/ Personnel																															
I	Vacation, Sick Leave, Holiday, Etc.			8			8				8																					27
J	**DUTY DESK**												9																			9
	DAILY GRAND TOTAL			8	8	8	8				8	8	9	9	8			8	8	8	8				8	8	8	8	8			160

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *Investigator III* 10-03-18

Employee's Signature Job Classification

SUPERVISOR : I certify that the employee's time records have been examined and that, to [redacted]est of my knowledge and belief, this time record is true and correct and the activities

[redacted]re Job Classification 10-3-18 Date

Child Abduction / Recovery Unit

[redacted] **Investigator III**

October-18

CHILD ABDUCTION — Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	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	
A	Family Code Sections 3130 & 3131	9	9	9	9				14	9	9	9	8			9	9	9	7							9				9	8	9	154
	CC:Enforcement of Decrees																																
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H	Training / Other Case/ Range/ Meetings/ Personnel																		2			8	9	9	9								35
I	Vacation, Sick Leave, Holiday, Etc.																																
J	DUTY DESK																																
	DAILY GRAND TOTAL	9	9	9	9				14	9	9	9	8			9	9	9	9			8	9	9	9	9				9	8	9	189

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] / *Investigator III* / *10-31-18*

Employee's Signature Job Classification

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted]

Supervisor's Signature Job Classification Date 11/9/18

Child Abduction / Recovery Unit

[redacted] Investigator III

November-18

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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			
A	Family Code Sections 3130 & 3131	9	9			9	9	9		8										6	8	8		8			8	9	9	9				**118**
	CC:Enforcement of Decrees																																	
B	Family Code Sections 3130 & 3131 CC: Court Activity																																	
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	
G	Subtotal (Add Lines E and F)																																	
H	Training / Other Case/ Range/ Meetings/ Personnel																																	
I	Vacation, Sick Leave, Holiday, Etc.												9	9	9	9				3	1	1	8	1			1							**51**
									9																									**9**
J	**DUTY DESK**																																	
	DAILY GRAND TOTAL	9	9			9	9	9	9	8			9	9	9	9				9	9	8	8	9			9	9	9	9				**178**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown

[redacted] *PA Investigator III 12-17-18*

Employee's Signature Job Classification [redacted]

SUPERVISOR : I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] 12-13-18

Job Classification Date

Child Abduction / Recovery Unit

[redacted] nvestigator III

December-18

	CHILD ABDUCTION	Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.																													
	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	
A	Family Code Sections 3130 & 3131			9	9	9	9	8			9	9	9	9				9	8	7	9	8			9			9	4			8	152
	CC:Enforcement of Decrees																																
B	Family Code Sections 3130 & 3131																																
	CC: Court Activity																																
C	Out of State Decrees																																
	Family Code 3400 et seq. UCCJEA																																
	CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																
	PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H	Training / Other Case/ Range/ Meetings/ Personnel																			2													7
I	Vacation, Sick Leave, Holiday, Etc.																									9							9
J	**DUTY DESK**																																
	DAILY GRAND TOTAL			9	9	9	9	8			9	9	9	9				9	9	9	9	8			9	9		9	9			8	168

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator III 01-08-19*

Employee's Signature Job Classification

[redacted]

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] SA, DAI 1/9/19

Job Classification Date

Child Abduction / Recovery Unit

[redacted] **Investigator III**

January-19

	CHILD ABDUCTION	Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.																															
	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	
A	Family Code Sections 3130 & 3131		8	8	8			8	9	9	8					9	9	9	9				9	13.5	9	8			9	9	9	9	171.5
	CC:Enforcement of Decrees																																
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H	Training / Other Case/ Range/ Meetings/ Personnel																																
I	Vacation, Sick Leave, Holiday, Etc.	9	1	1	1																	9											21
J	**DUTY DESK**																																
	DAILY GRAND TOTAL	9	9	9	9			9	9	9	9					9	9	9	9			9	9	13.5	9	8			9	9	9	9	192.5

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator III 01-31-19*

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] SR DAT 3/12/19

Job Classification Date

Child Abduction / Recovery Unit

[redacted] **Investigator III**

March-19

	CHILD ABDUCTION	Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total																														
	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	
A	Family Code Sections 3130 & 3131	9			9	9	9	9				9	9	9	9	8			9	12.75	9	9			9	9	9	9	9	8			**181.75**
	CC:Enforcement of Decrees																																
B	Family Code Sections 3130 & 3131																																
	CC: Court Activity																					2.5											**2.5**
C	Out of State Decrees																																
	Family Code 3400 et seq. UCCJEA																																
	CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																
	PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H	Training / Other Case/ Range/ Meetings/ Personnel																				6.5												**6.5**
I	Vacation, Sick Leave, Holiday, Etc.																																
J	**DUTY DESK**																																
	DAILY GRAND TOTAL	9			9	9	9	9				9	9	9	9	8			9	12.75	15.5	11.5			9	9	9	9	9	8			**190.75**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown

[redacted] DA Investigator III 4-3-19

Employee's Signature Job Classification [redacted]

SUPERVISOR : I certify that the employee's time records have been examined and that, to [redacted] nd belief, this time record is true and correct and the activities

[redacted] 82 DA I 4/4/19

[redacted] ob Classification Date

Child Abduction / Recovery Unit

[redacted] **Investigator III**

April-19

CHILD ABDUCTION

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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			
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	9	9	9	9				9	4.5	9	9	8			9	4.5		9	9			9	9		9	8			9	9			**160**
B	Family Code Sections 3130 & 3131 CC: Court Activity									4.5																								**4.5**
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	
G	Subtotal (Add Lines E and F)																																	
H	Training / Other Case/ Range/ Meetings/ Personnel																																	
I	Vacation, Sick Leave, Holiday, Etc.																4.5																	**4.5**
J	**DUTY DESK**																								9									**9**
	DAILY GRAND TOTAL	9	9	9	9				9	9	9	9	8			9	9		9	9			9	9	9	9	8			9	9			**178**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator III 05-02-19* [redacted]

Employee's Signature Job Classification Date

[redacted]

yee's time records have been examined and that, to
e and belief, this time record is true and correct and the activities

SR DA I 5/6/19

Job Classification Date

Child Abduction / Recovery Unit

[redacted] **Investigator III**

May-19

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	8	8				8	8	8	8				8	8		8	8			8	7	8		8				8	8	8		**148**
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H	Other Case: Assist CSLB Sting																					2		3									**11**
I	Vacation, Sick Leave, Holiday, Etc.	1																										8					**10**
J	**DUTY DESK**															8																	**9**
	DAILY GRAND TOTAL	8	8				8	8	8	8				8	8	8	8	8			8	8	8	8	8			8	8	8	8		**178**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator III 06-03-19*

Employee's Signature Job Classification Date

SUPERVISOR : I certify that the employee's time records have been examined and that, to [redacted] and correct and the activities

6/3/19

Child Abduction / Recovery Unit

[redacted] **Investigator III**

June-19

CHILD ABDUCTION

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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			
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees			9		6	9	9			9	7	3	9				9	9	9	9	8			9	9		9	9					**143**
B	Family Code Sections 3130 & 3131 CC: Court Activity											1																						**1**
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	
G	Subtotal (Add Lines E and F)																																	
H	Training / Other Case/ Range/ Meetings/ Personnel											1	6																					**7**
I	Vacation, Sick Leave, Holiday, Etc.																																	
J	**DUTY DESK**				9																													**9**
	DAILY GRAND TOTAL			9	9	6	9	9			9	9	9	9				9	9	9	9	8			9	9		9	9					**160**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] DA Investigator III 06-30-19

Employee's Signature Job Classification Date

SUPERVISOR : I certify that the employee's time records have been examined and that, to [redacted] his time record is true and correct and the activities

DA I 7/1/19

ation Date

Child Abduction / Recovery Unit

Name / Title

July-18

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees		9	9		9				9	9													9	9	9	4	8			9	9	102
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H																																	
I	Vacation, Sick Leave, Holiday, Etc.				9							8	9	8			9	9	9	9							5						76
J	**DUTY DESK**																																
	DAILY GRAND TOTAL		9	9	9	9				9	9	9	9	8			9	9	9	9				9	9	9	9	8			9	9	178

EMPLOYEE I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] VCDA IA 7/3/2018

Employee's Signature Job Classification Date

SUPERVISOR I certify that the employee's time records have been examined and that, to [redacted] edge and belief, this time record is true and correct and the activities

DH 9-14-16

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

Name / Title

August-18

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	9	5.5				9	8.5	9	9	8			8.5	9	9	9				9	9	9	9	8			9	5.5	9	9		170
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H																																	
I	Vacation, Sick Leave, Holiday, Etc.		3.5					0.5						0.5															3.5				8
J	**DUTY DESK**																																
	DAILY GRAND TOTAL	9	9				9	9	9	9	8			9	9	9	9				9	9	9	9	8			9	8	9	9		178

EMPLOYEE: I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] VCDA IA 9/3/2018

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to [redacted]edge and belief, this time record is true and correct and the activities

[redacted] DAI IL 9-14-18

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

Name / Title

September-18

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees				9	9	9	8			9	9	9	9				9	9	9	9	8			9	9	7	8					**148**
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq, UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H																																	
I	Vacation, Sick Leave, Holiday, Etc.			9																							2	1					**12**
J	**DUTY DESK**																																
	DAILY GRAND TOTAL			9	9	9	9	8			9	9	9	9				9	9	9	9	8			9	9	9	9					**160**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as s[redacted]

[redacted] VCDA IA 10/3/2018 [redacted] 10/4/18

Employee's Signature Job Classificatio[redacted] Date

SUPERVISOR I certify that the employee's time records have been examined and that, to [redacted] time record is true and correct and the activities

[redacted] VCDA [redacted] 10-4-18

Supe[redacted] DA I III Date

Child Abduction / Recovery Unit

Name / Title

October-18

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	8	9	9	9	8			9	9	9					9	8	9	9	8				9	9	9				9	9	9	169
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H																																	
I	Vacation, Sick Leave, Holiday, Etc.											9											9										18
J	**DUTY DESK**																																
	DAILY GRAND TOTAL	9	9	9	9	8			9	9	9	9				9	9	9	9	8			9	9	9	9				9	9	9	187

EMPLOYEE: I certify that this is a true and accu[redacted] and the activities were perfor[redacted]

[redacted] VCDA IA 11/1/2018 [redacted] 11/1/18

Employee's Signature Job Cla[redacted] Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to [redacted] time record is true and correct and the activities

[redacted] 11-20-18

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

Name / Title

November-18

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	9	8			9	9		9					9	6	9	8			9	9						9	9	9	9	8		**138**
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H																																	
I	Vacation, Sick Leave, Holiday, Etc.							9					9		3							9	9										**39**
J	**DUTY DESK**																																
	DAILY GRAND TOTAL	9	8			9	9	9	9				9	9	9	9	8			9	9	9	9				9	9	9	9	8		**177**

EMPLOYEE : I certify that this is a true and accurate rep[redacted] and the activities were performed as[redacted]

[redacted] VCDA IA 12/4/2018

Employee's Signature Job Classificati[redacted]

SUPERVISOR: I certify that the employee's time records have been examined and that, to [redacted] belief, this time record is true and correct and the activities [redacted]

VCDA 12-4-18

Supervisor's Signature Job Classification DAI-II Date

Child Abduction / Recovery Unit

Name / Title

December-18

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees			9	9	5					9	9						9		9	9				9			9	4			7.5	97.5
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H																																	
I	Vacation, Sick Leave, Holiday, Etc.					4	9						9	9	8				9							9	9		4			1.5	71.5
J	**DUTY DESK**																																
	DAILY GRAND TOTAL			9	9	9	9				9	9	9	9	8			9	9	9	9				9	9	9	9	8			9	169

EMPLOYEE I certify that this is a true and accurate [redacted] and the activities were performe [redacted] 1/9/19

[redacted] VCDA IA 01/9/2019

Employee's Signature Job Classif

SUPERVISOR I certify that the employee's time records have been examined and that, to [redacted] ief, this time record is true and correct and the activities

1-9-19

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

Name / Title

January-19

CHILD ABDUCTION

Round hours to the nearest quarter hour or 15 min = 25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees		9	9				9	9	9	9	8			9	9	9						9	9	9	8			9	9	9	8	157
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
	Forensic Accounting 2016040406 Major Fraud																										5	3	1				9
H																																	
I	Vacation, Sick Leave, Holiday, Etc.	9																9				9										3	30
J	**DUTY DESK**																																
	DAILY GRAND TOTAL	9	9	9				9	9	9	9	8			9	9	9	9				9	9	9	9	8			9	9	9	9	187

EMPLOYEE: I certify that this is a true and accurate [redacted]
and the activities were performe[redacted]

[redacted] VCDA IA 02/4/2019

Employee's Signature Job Classif[redacted]

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] DAI III 3-6-19

Su[redacted]ob Classification Date

Child Abduction / Recovery Unit

Name / Title

February-19

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees				9	9	4	9	7			9	6.5	9	9					9	9	9	8			9	9	8	8				142.5
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H																																	
I	Vacation, Sick Leave, Holiday, Etc.						8		1				2.5						9														17.5
J	**DUTY DESK**																																
	DAILY GRAND TOTAL				9	9	9	9	8			9	9	9	9				9	9	9	9	8			9	9	9	9				160

EMPLOYEE: I certify that this is a true and accurate rep
and the activities were performed a

[redacted] VCDA IA 03/6/2019

Employee's Signature Job Classifica

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] DAI IH 3-6-19

Job Classification Date

Child Abduction / Recovery Unit

Name / Title

March-19

	CHILD ABDUCTION	Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.																														
	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees				9	9	9	9				9	9	9	9				9	9	8	12	8			9	9	9	9				152
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
	Major Fraud WC 2018019148																				6.5												6.5
H																																	
I	Vacation, Sick Leave, Holiday, Etc.								8												3												11
J	**DUTY DESK**																																
	DAILY GRAND TOTAL				9	9	9	9	8			9	9	9	9				9	9	15.5	12	8			9	9	9	9				169.5

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as sho[redacted]

[redacted] VCDA IA 04/3/2019

Employee's Signature Job Classification

SUPERVISOR I certify that the employee's time records have been examined and that, to [redacted]lief, this time record is true and correct and the activities

DAI III 4-4-19

Supervisor's S[redacted]ssification Date

Child Abduction / Recovery Unit

Name / Title

April-19

CHILD ABDUCTION — Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	9	9	9	9	8			9	9	9	6.5				7	8	8	8	7										8	8		131.5
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
	Workers Comp 2018019148											1				1	1	1	1	1										1	1		6
H																																	
I	Vacation, Sick Leave, Holiday, Etc.											1.5				1							9	9	9	9							38.5
J	**DUTY DESK**																																
	DAILY GRAND TOTAL	9	9	9	9	8			9	9	9	9				9	9	9	9	8			9	9	9	9				9	9		178

EMPLOYEE : I certify that this is a true and accurat[redacted] and the activities were performe[redacted]

[redacted] VCDA IA 05/2/2019

Employee's Signature Job Classi[redacted]

SUPERVISOR [redacted] examined and that, to [redacted]e record is true and correct and the activities

5-2-19

Supervisor's [redacted] Date

Child Abduction / Recovery Unit

Name / Title

May-19

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	8	9	8			9	7	8	8				8	9	0	0	0			9	8	9	8					8	6	8	8	138
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
	Workers Comp 2018019148	1						1	1	1				1								1		1					1	1	1		10
H																																	
I	Vacation, Sick Leave, Holiday, Etc.							1								8	8	8										8		2			38
J	**DUTY DESK**																																
	DAILY GRAND TOTAL	9	9	8			9	9	9	9				9	9	8	8	8			9	9	9	9				9	9	9	9	8	186

EMPLOYEE I certify that this is a true and accu[redacted] ords have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities and the activities were perfor[redacted] belief, this time record is true and correct and the activities

[redacted] CDA IA 06/3/2019 6/3/19 6.3.19

Employee's Signature Job Cla[redacted] Supervisor[redacted] Classification Date

Child Abduction / Recovery Unit

Name / Title

June-19

CHILD ABDUCTION — Round hours to the nearest quarter hour or 15 min = .25 — Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees			8	9	8	9												9	9	9				9	9	9	9	8				105
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
	Workers Comp 2018019148			1		1																											2
H																																	
I	Vacation, Sick Leave, Holiday, Etc.										9	9	9	9	8			9															53
J	**DUTY DESK**																																
	DAILY GRAND TOTAL			9	9	9	9				9	9	9	9	8			9	9	9	9				9	9	9	9	8				160

EMPLOYEE: I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] VCDA IA 07/1/2019

Employee's Signature — Job Classification

SUPERVISOR: I certify that the employee's time records have been examined and that, to [redacted] ief, this time record is true and correct and the activities [redacted] DA I IH 7-1-19

Supervis[redacted]ssification — Date

Child Abduction / Recovery Unit

[redacted] **Investigator III**

February-19

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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	
A	Family Code Sections 3130 & 3131	8			9	9	9	9				9	9	9	9	8				9	9	9				8	8	9	9			**149**
	CC:Enforcement of Decrees																															
B	Family Code Sections 3130 & 3131 CC: Court Activity																															
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																															
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																															
E	Total: Lines A through D																															
F	Non-Custody of Minors																															
G	Subtotal (Add Lines E and F)																															
H	Training / Other Case/ Range/ Meetings/ Personnel																															
I	Vacation, Sick Leave, Holiday, Etc.																		9								1					**10**
J	**DUTY DESK**																															
	DAILY GRAND TOTAL	8			9	9	9	8				9	9	9	9	8			9	9	9	9				8	9	9	9			**159**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown

[redacted] *DA Investigator III 03-06-19*

Employee's Signature Job Classification

[redacted]

SUPERVISOR : I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] SR. DAI 3-12-19

Supervisor's Signature Job Classification Date

Timesheet

Employee ID [redacted]

[redacted]
Senior Attorney

Actions

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Select Another Timesheet

*View By Calendar Period

*Date 12/30/2018

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 12/30/2018 to Saturday 01/12/2019

Sun 12/30	Mon 12/31	Tue 1/1	Wed 1/2	Thu 1/3	Fri 1/4	Sat 1/5	Sun 1/6	Mon 1/7	Tue 1/8	Wed 1/9	Thu 1/10	Fri 1/11	Sat 1/12	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
		8.00												8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
			8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		64.00	REG - Regular	SB90CR3482	3401	SP04			
	8.00													8.00	VACSL - Vacation Salary	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-4 of 4

Category	Total	Week 1 (12/30-1/5)	Week 2 (1/6-1/12)
Holiday Taken Salary	8.00	8.00	
Regular	64.00	24.00	40.00
Vacation Salary	8.00	8.00	
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Actions

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Select Another Timesheet

*View By Calendar Period

*Date 11/18/2018

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 11/18/2018 to Saturday 12/01/2018

Sun 11/18	Mon 11/19	Tue 11/20	Wed 11/21	Thu 11/22	Fri 11/23	Sat 11/24	Sun 11/25	Mon 11/26	Tue 11/27	Wed 11/28	Thu 11/29	Fri 11/30	Sat 12/1	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
				8.00										8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
	8.00	8.00	8.00					8.00	8.00	8.00	8.00	8.00		64.00	REG - Regular	SB90CR3482	3401	SP04			
					8.00									8.00	VACSL - Vacation Salary	SB90CR3482	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | | 1-4 of 4

Category	Total	Week 1 (11/18-11/24)	Week 2 (11/25-12/1)
Holiday Taken Salary	8.00	8.00	
Regular	64.00	24.00	40.00
Vacation Salary	8.00	8.00	
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 11/04/2018

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 11/04/2018 to Saturday 11/17/2018

Sun 11/4	Mon 11/5	Tue 11/6	Wed 11/7	Thu 11/8	Fri 11/9	Sat 11/10	Sun 11/11	Mon 11/12	Tue 11/13	Wed 11/14	Thu 11/15	Fri 11/16	Sat 11/17	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
					8.00									8.00	FHSAL - Floating Holiday Salary	SB90CR3482	3401	SP04			
								8.00						8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
	8.00	8.00	8.00	8.00					8.00	8.00	8.00	8.00		64.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-4 of 4

Category	Total	Week 1 (11/4-11/10)	Week 2 (11/11-11/17)
Floating Holiday Salary	8.00	8.00	
Holiday Taken Salary	8.00		8.00
Regular	64.00	32.00	32.00
Total	80.00	40.00	40.00

Return to Select Employee
Manager Self Service
Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 12/30/2018

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 12/30/2018 to Saturday 01/12/2019

Sun 12/30	Mon 12/31	Tue 1/1	Wed 1/2	Thu 1/3	Fri 1/4	Sat 1/5	Sun 1/6	Mon 1/7	Tue 1/8	Wed 1/9	Thu 1/10	Fri 1/11	Sat 1/12	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
		8.00												8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
			8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		64.00	REG - Regular	SB90CR3482	3401	SP04			
	8.00													8.00	VACSL - Vacation Salary	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-4 of 4

Category	Total	Week 1 (12/30-1/5)	Week 2 (1/6-1/12)
Holiday Taken Salary	8.00	8.00	
Regular	64.00	24.00	40.00
Vacation Salary	8.00	8.00	
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]

Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 04/22/2018

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 04/22/2018 to Saturday 05/05/2018

Sun 4/22	Mon 4/23	Tue 4/24	Wed 4/25	Thu 4/26	Fri 4/27	Sat 4/28	Sun 4/29	Mon 4/30	Tue 5/1	Wed 5/2	Thu 5/3	Fri 5/4	Sat 5/5	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | | 1-2 of 2

Category	Total	Week 1 (4/22-4/28)	Week 2 (4/29-5/5)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

Previous Period Next Period

*Date 03/11/2018

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 03/11/2018 to Saturday 03/24/2018

Sun 3/11	Mon 3/12	Tue 3/13	Wed 3/14	Thu 3/15	Fri 3/16	Sat 3/17	Sun 3/18	Mon 3/19	Tue 3/20	Wed 3/21	Thu 3/22	Fri 3/23	Sat 3/24	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | | **1-2 of 2**

Category	Total	Week 1 (3/11-3/17)	Week 2 (3/18-3/24)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]

Senior Attorney

Actions

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Select Another Timesheet

*View By Calendar Period

*Date 12/16/2018

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 12/16/2018 to Saturday 12/29/2018

Sun 12/16	Mon 12/17	Tue 12/18	Wed 12/19	Thu 12/20	Fri 12/21	Sat 12/22	Sun 12/23	Mon 12/24	Tue 12/25	Wed 12/26	Thu 12/27	Fri 12/28	Sat 12/29	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
								8.00				8.00		16.00	DATKN - DA On-Call Flex Time Taken	SB90CR3482	3401	SP04			
									8.00					8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
	8.00	8.00	8.00	8.00	8.00					8.00	8.00			56.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-4 of 4

Category	Total	Week 1 (12/16-12/22)	Week 2 (12/23-12/29)
DA On-Call Flex Time Take	16.00		16.00
Holiday Taken Salary	8.00		8.00
Regular	56.00	40.00	16.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 12/02/2018

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 96.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 12/02/2018 to Saturday 12/15/2018

Sun 12/2	Mon 12/3	Tue 12/4	Wed 12/5	Thu 12/6	Fri 12/7	Sat 12/8	Sun 12/9	Mon 12/10	Tue 12/11	Wed 12/12	Thu 12/13	Fri 12/14	Sat 12/15	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
							16.00							16.00	DAFLX - DA On-Call Flex Time Bank	SB90CR3482	3401	SP04			MDIC on call flex time 12/03/18 - 12/09/18 JF
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-3 of 3

Category	Total	Week 1 (12/2-12/8)	Week 2 (12/9-12/15)
DA On-Call Flex Time Bank	16.00		16.00
Regular	80.00	40.00	40.00
Total	96.00	40.00	56.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

Previous Period Next Period

*Date 04/08/2018

Scheduled Hours 80.00 **Reported Hours** 96.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 04/08/2018 to Saturday 04/21/2018

Sun 4/8	Mon 4/9	Tue 4/10	Wed 4/11	Thu 4/12	Fri 4/13	Sat 4/14	Sun 4/15	Mon 4/16	Tue 4/17	Wed 4/18	Thu 4/19	Fri 4/20	Sat 4/21	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
													16.00	16.00	DAFLX - DA On-Call Flex Time Bank	SB90CR3482	3401	SP04			MDIC on call flex time 04/16/18 - 04/22/18 JF
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-3 of 3

Category	Total	Week 1 (4/8-4/14)	Week 2 (4/15-4/21)
DA On-Call Flex Time Bank	16.00		16.00
Regular	80.00	40.00	40.00
Total	96.00	40.00	56.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 03/25/2018

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 03/25/2018 to Saturday 04/07/2018

Sun 3/25	Mon 3/26	Tue 3/27	Wed 3/28	Thu 3/29	Fri 3/30	Sat 3/31	Sun 4/1	Mon 4/2	Tue 4/3	Wed 4/4	Thu 4/5	Fri 4/6	Sat 4/7	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | | 1-2 of 2

Category	Total	Week 1 (3/25-3/31)	Week 2 (4/1-4/7)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 02/25/2018

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 02/25/2018 to Saturday 03/10/2018

Sun 2/25	Mon 2/26	Tue 2/27	Wed 2/28	Thu 3/1	Fri 3/2	Sat 3/3	Sun 3/4	Mon 3/5	Tue 3/6	Wed 3/7	Thu 3/8	Fri 3/9	Sat 3/10	Total Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00 REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | | 1-2 of 2

Category	Total	Week 1 (2/25-3/3)	Week 2 (3/4-3/10)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]

Senior Attorney

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 11/18/2018

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 11/18/2018 to Saturday 12/01/2018

Sun 11/18	Mon 11/19	Tue 11/20	Wed 11/21	Thu 11/22	Fri 11/23	Sat 11/24	Sun 11/25	Mon 11/26	Tue 11/27	Wed 11/28	Thu 11/29	Fri 11/30	Sat 12/1	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
				8.00										8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
	8.00	8.00	8.00					8.00	8.00	8.00	8.00	8.00		64.00	REG - Regular	SB90CR3482	3401	SP04			
					8.00									8.00	VACSL - Vacation Salary	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-4 of 4

Category	Total	Week 1 (11/18-11/24)	Week 2 (11/25-12/1)
Holiday Taken Salary	8.00	8.00	
Regular	64.00	24.00	40.00
Vacation Salary	8.00	8.00	
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]

Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 09/23/2018

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 96.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 09/23/2018 to Saturday 10/06/2018

Sun 9/23	Mon 9/24	Tue 9/25	Wed 9/26	Thu 9/27	Fri 9/28	Sat 9/29	Sun 9/30	Mon 10/1	Tue 10/2	Wed 10/3	Thu 10/4	Fri 10/5	Sat 10/6	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
							16.00							16.00	DAFLX - DA On-Call Flex Time Bank	SB90CR3482	3401	SP04			MDIC on call flex time 09/24/18 - 09/30/18 JF
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-3 of 3

Category	Total	Week 1 (9/23-9/29)	Week 2 (9/30-10/6)
DA On-Call Flex Time Bank	16.00		16.00
Regular	80.00	40.00	40.00
Total	96.00	40.00	56.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]

Senior Attorney

Actions

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Select Another Timesheet

*View By Calendar Period

*Date 12/16/2018

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 12/16/2018 to Saturday 12/29/2018

Sun 12/16	Mon 12/17	Tue 12/18	Wed 12/19	Thu 12/20	Fri 12/21	Sat 12/22	Sun 12/23	Mon 12/24	Tue 12/25	Wed 12/26	Thu 12/27	Fri 12/28	Sat 12/29	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
								8.00				8.00		16.00	DATKN - DA On-Call Flex Time Taken	SB90CR3482	3401	SP04			
									8.00					8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
	8.00	8.00	8.00	8.00	8.00					8.00	8.00			56.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | | 1-4 of 4

Category	Total	Week 1 (12/16-12/22)	Week 2 (12/23-12/29)
DA On-Call Flex Time Take	16.00		16.00
Holiday Taken Salary	8.00		8.00
Regular	56.00	40.00	16.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 08/26/2018

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 08/26/2018 to Saturday 09/08/2018

Sun 8/26	Mon 8/27	Tue 8/28	Wed 8/29	Thu 8/30	Fri 8/31	Sat 9/1	Sun 9/2	Mon 9/3	Tue 9/4	Wed 9/5	Thu 9/6	Fri 9/7	Sat 9/8	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
								8.00						8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
	8.00	8.00	8.00	8.00	8.00				8.00	8.00	8.00	8.00		72.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-3 of 3

Category	Total	Week 1 (8/26-9/1)	Week 2 (9/2-9/8)
Holiday Taken Salary	8.00		8.00
Regular	72.00	40.00	32.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]

Senior Attorney

Actions

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Select Another Timesheet

*View By Calendar Period

*Date 11/04/2018

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 11/04/2018 to Saturday 11/17/2018

Sun 11/4	Mon 11/5	Tue 11/6	Wed 11/7	Thu 11/8	Fri 11/9	Sat 11/10	Sun 11/11	Mon 11/12	Tue 11/13	Wed 11/14	Thu 11/15	Fri 11/16	Sat 11/17	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
					8.00									8.00	FHSAL - Floating Holiday Salary	SB90CR3482	3401	SP04			
								8.00						8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
	8.00	8.00	8.00	8.00					8.00	8.00	8.00	8.00		64.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-4 of 4

Category	Total	Week 1 (11/4-11/10)	Week 2 (11/11-11/17)
Floating Holiday Salary	8.00	8.00	
Holiday Taken Salary	8.00		8.00
Regular	64.00	32.00	32.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period
*Date 10/07/2018
Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 10/07/2018 to Saturday 10/20/2018

Sun 10/7	Mon 10/8	Tue 10/9	Wed 10/10	Thu 10/11	Fri 10/12	Sat 10/13	Sun 10/14	Mon 10/15	Tue 10/16	Wed 10/17	Thu 10/18	Fri 10/19	Sat 10/20	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-2 of 2

Category	Total	Week 1 (10/7-10/13)	Week 2 (10/14-10/20)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]

Senior Attorney

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 12/02/2018

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 96.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 12/02/2018 to Saturday 12/15/2018

Sun 12/2	Mon 12/3	Tue 12/4	Wed 12/5	Thu 12/6	Fri 12/7	Sat 12/8	Sun 12/9	Mon 12/10	Tue 12/11	Wed 12/12	Thu 12/13	Fri 12/14	Sat 12/15	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
							16.00							16.00	DAFLX - DA On-Call Flex Time Bank	SB90CR3482	3401	SP04			MDIC on call flex time 12/03/18 - 12/09/18 JF
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-3 of 3

Category	Total	Week 1 (12/2-12/8)	Week 2 (12/9-12/15)
DA On-Call Flex Time Bank	16.00		16.00
Regular	80.00	40.00	40.00
Total	96.00	40.00	56.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 05/20/2018

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 05/20/2018 to Saturday 06/02/2018

Sun 5/20	Mon 5/21	Tue 5/22	Wed 5/23	Thu 5/24	Fri 5/25	Sat 5/26	Sun 5/27	Mon 5/28	Tue 5/29	Wed 5/30	Thu 5/31	Fri 6/1	Sat 6/2	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
								8.00						8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
	8.00	8.00	8.00	8.00	8.00				8.00	8.00	8.00	8.00		72.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-3 of 3

Category	Total	Week 1 (5/20-5/26)	Week 2 (5/27-6/2)
Holiday Taken Salary	8.00		8.00
Regular	72.00	40.00	32.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 05/06/2018

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 05/06/2018 to Saturday 05/19/2018

Sun 5/6	Mon 5/7	Tue 5/8	Wed 5/9	Thu 5/10	Fri 5/11	Sat 5/12	Sun 5/13	Mon 5/14	Tue 5/15	Wed 5/16	Thu 5/17	Fri 5/18	Sat 5/19	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-2 of 2

Category	Total	Week 1 (5/6-5/12)	Week 2 (5/13-5/19)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 09/23/2018

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 96.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 09/23/2018 to Saturday 10/06/2018

Sun 9/23	Mon 9/24	Tue 9/25	Wed 9/26	Thu 9/27	Fri 9/28	Sat 9/29	Sun 9/30	Mon 10/1	Tue 10/2	Wed 10/3	Thu 10/4	Fri 10/5	Sat 10/6	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
							16.00							16.00	DAFLX - DA On-Call Flex Time Bank	SB90CR3482	3401	SP04			MDIC on call flex time 09/24/18 - 09/30/18 JF
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-3 of 3

Category	Total	Week 1 (9/23-9/29)	Week 2 (9/30-10/6)
DA On-Call Flex Time Bank	16.00		16.00
Regular	80.00	40.00	40.00
Total	96.00	40.00	56.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 09/09/2018

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 09/09/2018 to Saturday 09/22/2018

Sun 9/9	Mon 9/10	Tue 9/11	Wed 9/12	Thu 9/13	Fri 9/14	Sat 9/15	Sun 9/16	Mon 9/17	Tue 9/18	Wed 9/19	Thu 9/20	Fri 9/21	Sat 9/22	Total Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00 REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-2 of 2

Category	Total	Week 1 (9/9-9/15)	Week 2 (9/16-9/22)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]

Senior Attorney

Actions

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Select Another Timesheet

*View By Calendar Period

*Date 10/21/2018

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 10/21/2018 to Saturday 11/03/2018

Sun 10/21	Mon 10/22	Tue 10/23	Wed 10/24	Thu 10/25	Fri 10/26	Sat 10/27	Sun 10/28	Mon 10/29	Tue 10/30	Wed 10/31	Thu 11/1	Fri 11/2	Sat 11/3	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
					8.00			8.00						16.00	DATKN - DA On-Call Flex Time Taken	SB90CR3482	3401	SP04			
	8.00	8.00	8.00	8.00					8.00	8.00	8.00	8.00		64.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-3 of 3

Category	Total	Week 1 (10/21-10/27)	Week 2 (10/28-11/3)
DA On-Call Flex Time Take	16.00	8.00	8.00
Regular	64.00	32.00	32.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 10/21/2018

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 10/21/2018 to Saturday 11/03/2018

Sun 10/21	Mon 10/22	Tue 10/23	Wed 10/24	Thu 10/25	Fri 10/26	Sat 10/27	Sun 10/28	Mon 10/29	Tue 10/30	Wed 10/31	Thu 11/1	Fri 11/2	Sat 11/3	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
					8.00			8.00						16.00	DATKN - DA On-Call Flex Time Taken	SB90CR3482	3401	SP04			
	8.00	8.00	8.00	8.00					8.00	8.00	8.00	8.00		64.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-3 of 3

Category	Total	Week 1 (10/21-10/27)	Week 2 (10/28-11/3)
DA On-Call Flex Time Take	16.00	8.00	8.00
Regular	64.00	32.00	32.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period
*Date 04/22/2018
Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 04/22/2018 to Saturday 05/05/2018

Sun 4/22	Mon 4/23	Tue 4/24	Wed 4/25	Thu 4/26	Fri 4/27	Sat 4/28	Sun 4/29	Mon 4/30	Tue 5/1	Wed 5/2	Thu 5/3	Fri 5/4	Sat 5/5	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-2 of 2

Category	Total	Week 1 (4/22-4/28)	Week 2 (4/29-5/5)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee
Manager Self Service
Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 08/26/2018

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 08/26/2018 to Saturday 09/08/2018

Sun 8/26	Mon 8/27	Tue 8/28	Wed 8/29	Thu 8/30	Fri 8/31	Sat 9/1	Sun 9/2	Mon 9/3	Tue 9/4	Wed 9/5	Thu 9/6	Fri 9/7	Sat 9/8	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
								8.00						8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
	8.00	8.00	8.00	8.00	8.00				8.00	8.00	8.00	8.00		72.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-3 of 3

Category	Total	Week 1 (8/26-9/1)	Week 2 (9/2-9/8)
Holiday Taken Salary	8.00		8.00
Regular	72.00	40.00	32.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 04/08/2018

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 96.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 04/08/2018 to Saturday 04/21/2018

Sun 4/8	Mon 4/9	Tue 4/10	Wed 4/11	Thu 4/12	Fri 4/13	Sat 4/14	Sun 4/15	Mon 4/16	Tue 4/17	Wed 4/18	Thu 4/19	Fri 4/20	Sat 4/21	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
													16.00	16.00	DAFLX - DA On-Call Flex Time Bank	SB90CR3482	3401	SP04			MDIC on call flex time 04/16/18 - 04/22/18 JF
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-3 of 3

Category	Total	Week 1 (4/8-4/14)	Week 2 (4/15-4/21)
DA On-Call Flex Time Bank	16.00		16.00
Regular	80.00	40.00	40.00
Total	96.00	40.00	56.00

Return to Select Employee
Manager Self Service
Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department: 2191 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period Previous Period Next Period

*Date 01/28/2018

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 01/28/2018 to Saturday 02/10/2018

Sun 1/28	Mon 1/29	Tue 1/30	Wed 1/31	Thu 2/1	Fri 2/2	Sat 2/3	Sun 2/4	Mon 2/5	Tue 2/6	Wed 2/7	Thu 2/8	Fri 2/9	Sat 2/10	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | | 1-2 of 2

Category	Total	Week 1 (1/28-2/3)	Week 2 (2/4-2/10)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee
Manager Self Service
Time Management

Timesheet

[redacted]

Senior Attorney

Actions

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Select Another Timesheet

*View By Calendar Period

*Date 01/14/2018

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 01/14/2018 to Saturday 01/27/2018

Sun 1/14	Mon 1/15	Tue 1/16	Wed 1/17	Thu 1/18	Fri 1/19	Sat 1/20	Sun 1/21	Mon 1/22	Tue 1/23	Wed 1/24	Thu 1/25	Fri 1/26	Sat 1/27	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00													8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
		8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		72.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | | 1-3 of 3

Category	Total	Week 1 (1/14-1/20)	Week 2 (1/21-1/27)
Holiday Taken Salary	8.00	8.00	
Regular	72.00	32.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 06/17/2018

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 06/17/2018 to Saturday 06/30/2018

Sun 6/17	Mon 6/18	Tue 6/19	Wed 6/20	Thu 6/21	Fri 6/22	Sat 6/23	Sun 6/24	Mon 6/25	Tue 6/26	Wed 6/27	Thu 6/28	Fri 6/29	Sat 6/30	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	VACSL - Vacation Salary	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | | **1-2 of 2**

Category	Total	Week 1 (6/17-6/23)	Week 2 (6/24-6/30)
Vacation Salary	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]
Earliest Change Date 06/12/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period
*Date 07/01/2018
Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 07/01/2018 to Saturday 07/14/2018

Sun 7/1	Mon 7/2	Tue 7/3	Wed 7/4	Thu 7/5	Fri 7/6	Sat 7/7	Sun 7/8	Mon 7/9	Tue 7/10	Wed 7/11	Thu 7/12	Fri 7/13	Sat 7/14	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
			8.00											8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
	8.00	8.00		8.00	8.00			8.00	8.00	8.00	8.00	8.00		72.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-3 of 3

Category	Total	Week 1 (7/1-7/7)	Week 2 (7/8-7/14)
Holiday Taken Salary	8.00	8.00	
Regular	72.00	32.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 07/15/2018

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 07/15/2018 to Saturday 07/28/2018

Sun 7/15	Mon 7/16	Tue 7/17	Wed 7/18	Thu 7/19	Fri 7/20	Sat 7/21	Sun 7/22	Mon 7/23	Tue 7/24	Wed 7/25	Thu 7/26	Fri 7/27	Sat 7/28	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-2 of 2

Category	Total	Week 1 (7/15-7/21)	Week 2 (7/22-7/28)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 07/29/2018

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 07/29/2018 to Saturday 08/11/2018

Sun 7/29	Mon 7/30	Tue 7/31	Wed 8/1	Thu 8/2	Fri 8/3	Sat 8/4	Sun 8/5	Mon 8/6	Tue 8/7	Wed 8/8	Thu 8/9	Fri 8/10	Sat 8/11	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-2 of 2

Category	Total	Week 1 (7/29-8/4)	Week 2 (8/5-8/11)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Sch[illegible]

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]
Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period
*Date 02/11/2018
Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 02/11/2018 to Saturday 02/24/2018

Sun 2/11	Mon 2/12	Tue 2/13	Wed 2/14	Thu 2/15	Fri 2/16	Sat 2/17	Sun 2/18	Mon 2/19	Tue 2/20	Wed 2/21	Thu 2/22	Fri 2/23	Sat 2/24	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
								8.00						8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
	8.00	8.00	8.00	8.00	8.00				8.00	8.00	8.00	8.00		72.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-3 of 3

Category	Total	Week 1 (2/11-2/17)	Week 2 (2/18-2/24)
Holiday Taken Salary	8.00		8.00
Regular	72.00	40.00	32.00
Total	80.00	40.00	40.00

Return to Select Employee
Manager Self Service
Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]

Senior Attorney

Actions

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Select Another Timesheet

*View By Calendar Period

*Date 09/09/2018

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 09/09/2018 to Saturday 09/22/2018

Sun 9/9	Mon 9/10	Tue 9/11	Wed 9/12	Thu 9/13	Fri 9/14	Sat 9/15	Sun 9/16	Mon 9/17	Tue 9/18	Wed 9/19	Thu 9/20	Fri 9/21	Sat 9/22	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-2 of 2

Category	Total	Week 1 (9/9-9/15)	Week 2 (9/16-9/22)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]
Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period
*Date 03/25/2018
Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 03/25/2018 to Saturday 04/07/2018

Sun 3/25	Mon 3/26	Tue 3/27	Wed 3/28	Thu 3/29	Fri 3/30	Sat 3/31	Sun 4/1	Mon 4/2	Tue 4/3	Wed 4/4	Thu 4/5	Fri 4/6	Sat 4/7	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-2 of 2

Category	Total	Week 1 (3/25-3/31)	Week 2 (4/1-4/7)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 08/12/2018

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 08/12/2018 to Saturday 08/25/2018

Sun 8/12	Mon 8/13	Tue 8/14	Wed 8/15	Thu 8/16	Fri 8/17	Sat 8/18	Sun 8/19	Mon 8/20	Tue 8/21	Wed 8/22	Thu 8/23	Fri 8/24	Sat 8/25	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-2 of 2

Category	Total	Week 1 (8/12-8/18)	Week 2 (8/19-8/25)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

TWD 19

Child Abduction / Recovery Unit

[redacted] DAI II

July 2019

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	CHILD ABDUCTION 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		
A	Family Code Sections 3130 & 3131	9	9	8					9		9	9	9			9	9	9	9	8				9		9	7			9	9	8		157
	CC:Enforcement of Decrees																																	0
B	Family Code Sections 3130 & 3131																																	0
	CC: Court Activity																																	0
C	Out of State Decrees																																	0
	Family Code 3400 et seq. UCCJEA																																	0
	CC: Offender Detention																																	0
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																	0
	PC: Return of Detained or Concealed Child																																	0
E	Total: Lines A through D																																	0
F	Non-Custody of Minors																																	0
G	Subtotal (Add Lines E and F)																																	0
																																		0
H	Training / Other Case/ Range/ Meetings/ Personnel																																	
																																		0
I	Vacation, Sick Leave, Holiday, Etc.				9																													
																																		9
J	**DUTY DESK**																																	
	EBT SW									9															9									9
	WC Investigation																										2					1		9
																																		2
	DAILY GRAND TOTAL	9	9	8	9	0	0	0	9	9	9	9	9	0	0	9	9	9	9	8	0	0	0	9	9	9	9	0	0	9	9	9	9	186

EMPLOYEE: I certify that this is a true and accurate report of my time and the activities were performed by me.

[redacted]

Employee's Signature Job Classification Date

SUPERVISOR I certify that the employee's time records have been examined and that, to the best of my belief, this time record is true and correct and the activities were authorized.

[redacted]

SR. DAI 8/13/19

Classification Date

Child Abduction / Recovery Unit

[redacted] DAI II

August 2019

	CHILD ABDUCTION	Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total																														
	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	
A	Family Code Sections 3130 & 3131	7	7				8	9	8	9			9	7	9	8	8				9	7	6	9			8	9		9	8		154
	CC:Enforcement of Decrees																																0
B	Family Code Sections 3130 & 3131																																0
	CC: Court Activity																																0
C	Out of State Decrees																																0
	Family Code 3400 et seq. UCCJEA																																0
	CC: Offender Detention																																0
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																0
	PC: Return of Detained or Concealed Child																																0
E	Total: Lines A through D																																0
F	Non-Custody of Minors																																0
G	Subtotal (Add Lines E and F)																																0
	[redacted]																																
H	Training / Other Case/ Range/ Meetings/ Personnel																																0
	[redacted]																																
I	Vacation, Sick Leave, Holiday, Etc.																										1						1
	[redacted]																																
J	**EBT SW**																					2	3										5
	WC Investigation	2					1		1																								4
	Background Investigation		1											2		1													9				13
	[redacted]																																
	DAILY GRAND TOTAL	9	8	0	0	0	9	9	9	9	0	0	9	9	9	9	8	0	0	0	9	9	9	9	0	0	9	9	9	9	8	0	0	177

EMPLOYEE : I certify that this is a true and accurate report of my time

[redacted]

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to [redacted], this time record is true and correct and the activities

[redacted]

ification Date 9/9/19

Child Abduction / Recovery Unit

[redacted] DAI II

September 2019

CHILD ABDUCTION

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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			
A	Family Code Sections 3130 & 3131				6		9			9	9	9	6	8				9	9	7	9				9	9	9	8						
	CC:Enforcement of Decrees																																	125
B	Family Code Sections 3130 & 3131																																	0
	CC: Court Activity																																	0
C	Out of State Decrees																																	0
	Family Code 3400 et seq. UCCJEA																																	0
	CC: Offender Detention																																	0
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																	0
	PC: Return of Detained or Concealed Child																																	0
E	Total: Lines A through D																																	0
F	Non-Custody of Minors																																	0
G	Subtotal (Add Lines E and F)																																	0
	[redacted]																																	0
H	Training / Other Case/ Range/ Meetings/ Personnel																																	
	[redacted]																																	0
I	Vacation, Sick Leave, Holiday, Etc.		9																															
	[redacted]																							9										18
J	**DUTY DESK**					9																												
	Target Crimes assist				3								3							2														9
																																		8
	[redacted]																																	0
	DAILY GRAND TOTAL	0	9	0	9	9	9	0	0	9	9	9	9	8	0	0	0	9	9	9	9	0	0	9	9	9	9	8	0	0	0	0	0	160

EMPLOYEE : I ce
an[redacted]

[redacted] 10/11/19

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to
belief, this time record is true and correct and the activities

[redacted] SR. DAI 10/7/19

Classification Date

Child Abduction / Recovery Unit

[redacted] DAI II

October 2019

CHILD ABDUCTION

Round hours to the nearest quarter hour or 15 min = 25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	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		
A	Family Code Sections 3130 & 3-31	9	9	9	9											9	9	9	9			9	9	4	9	8				9	9	7		136
	CC:Enforcement of Decrees																																	0
B	Family Code Sections 3130 & 3-31																																	0
	CC: Court Activity																																	0
C	Out of State Decrees																																	0
	Family Code 3400 et seq. UCCJEA																																	0
	CC: Offender Detention																																	0
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																	0
	PC: Return of Detained or Concealed Child																							12										12
E	Total: Lines A through D																																	0
F	Non-Custody of Minors																																	0
G	Subtotal (Add Lines E and F)																																	0
H	Training / Other Case/ Range/ Meetings/ Personnel																																	0
I	Vacation, Sick Leave, Holiday, Etc.								9	9	9	9																				1		36
J	**DUTY DESK**							9																										9
																																		0
																																		0
	DAILY GRAND TOTAL	9	9	9	9	0	0	9	9	9	9	9	0	0	0	9	9	9	9	0	0	9	9	16	9	8	0	0	0	9	9	8	8	193

EMPLOYEE: I certify that this is a true and accurate report of my time

[redacted]

[redacted] A Investigator II 11/1/19

Employee's Signature Job Classification Date

SUPERVISOR: I certify that this employee's time records have been examined and that, to [redacted] this time record is true and correct and the activities

[redacted] R DAI 11/8/19

[redacted]ication Date

Child Abduction / Recovery Unit

[redacted] DAI II

November 2019

CHILD ABDUCTION — Round hours to the nearest quarter hour or 15 min = .25 — Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	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			
A	Family Code Sections 3130 & 3131	9				9	9	9	9				6	9	9	8				6	7	5	8				9	9						
	CC:Enforcement of Decrees																																	121
B	Family Code Sections 3130 & 3131																																	0
	CC: Court Activity																																	0
C	Out of State Decrees																																	0
	Family Code 3400 et seq. UCCJEA																																	0
	CC: Offender Detention																																	0
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																	0
	PC: Return of Detained or Concealed Child																																	0
E	Total: Lines A through D																																	0
F	Non-Custody of Minors																																	0
G	Subtotal (Add Lines E and F)																																	0
H	Training / Other Case/ Range/ Meetings/ Personnel												3																					3
I	Vacation, Sick Leave, Holiday, Etc.											9								3									9	9				30
J	**DUTY DESK**																		9															9
	Assist SRT SW																				2	4												6
																																		0
	DAILY GRAND TOTAL	9	0	0	0	9	9	9	9	0	0	9	9	9	9	8	0	0	9	9	9	9	8	0	0	0	9	9	9	9	0			169

EMPLOYEE : I certify that this is a true and accurate report of my time

[redacted] 11/9

Employee's Signature — Job Classification — Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

Supervisor's Signature — Job Classification — Date

Child Abduction / Recovery Unit

[redacted] DAI II

December 2019

CHILD ABDUCTION — Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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		
A	Family Code Sections 3130 & 3131		9	9	9	8	8				9	9	9	9				9	9	9	8							7						
	CC:Enforcement of Decrees																																	121
B	Family Code Sections 3130 & 3131																																	0
	CC: Court Activity																																	0
C	Out of State Decrees																																	0
	Family Code 3400 et seq. UCCJEA																																	0
	CC: Offender Detention																																	0
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																	0
	PC: Return of Detained or Concealed Child																																	0
E	Total: Lines A through D																																	0
F	Non-Custody of Minors																																	0
G	Subtotal (Add Lines E and F)																																	0
	[redacted]																																	
H	Training / Other Case/ Range/ Meetings/ Personnel																																	0
	[redacted]																																	
I	Vacation, Sick Leave, Holiday, Etc.					1											9								9	9		2			9	9		39
	[redacted]																																	
J	**DUTY DESK**																										9							9
																																		0
																																		0
	[redacted]																																	
	DAILY GRAND TOTAL	0	9	9	9	9	8	0	0	0	9	9	9	9	0	0	9	9	9	9	8	0	0	0	9	9	9	9	0	0	9	9	9	169

EMPLOYEE: I cert[redacted] and [redacted]

[redacted] 1/2/2020

Employee's Signature — Job Classification — Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to [redacted]ord is true and correct and the activities

[redacted] 1/10/20

Date

Child Abduction / Recovery Unit

[redacted] DAI II

January 2020

	CHILD ABDUCTION	Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total																														
	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	
A	Family Code Sections 3130 & 3131		9	9				7	9	9	6				9		4	4				4	9	9	8				9	9	9	9	132
	CC:Enforcement of Decrees																																0
B	Family Code Sections 3130 & 3131																																0
	CC: Court Activity																																0
C	Out of State Decrees																																0
	Family Code 3400 et seq. UCCJEA																																0
	CC: Offender Detention																																0
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																0
	PC: Return of Detained or Concealed Child																																0
E	Total: Lines A through D																																0
F	Non-Custody of Minors																																0
G	Subtotal (Add Lines E and F)																																0
H	Training / Other Case/ Range/ Meetings/ Personnel							2																									2
I	Vacation, Sick Leave, Holiday, Etc.	9									2										9							9					29
J	DUTY DESK																																0
	SUBPOENA ASSIST															9	5	5				5											24
																																	0
	DAILY GRAND TOTAL	9	9	9	0	0	0	9	9	9	8	0	0	0	9	9	9	9	0	0	9	9	9	9	8	0	0	9	9	9	9	9	187

EMPLOYEE : I certify that this is a true and accurate report of my time

[redacted] 1/4/20

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to [redacted] cord is true and correct and the activities

2/2/20

Date

Child Abduction / Recovery Unit

[redacted] **DAI II**

February 2020

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	CHILD ABDUCTION 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				
A	Family Code Sections 3130 & 3131				9	9		8				9	9	8	8				9		9	9				9	9	9	8					122
	CC:Enforcement of Decrees																																	0
B	Family Code Sections 3130 & 3131																																	0
	CC: Court Activity																																	0
C	Out of State Decrees																																	0
	Family Code 3400 et seq. UCCJEA																																	0
	CC: Offender Detention																																	0
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																	0
	PC: Return of Detained or Concealed Child																																	0
E	Total: Lines A through D																																	0
F	Non-Custody of Minors																																	0
G	Subtotal (Add Lines E and F)																																	0
H	Training / Other Case/ **Range**/ Meetings/ Personnel																																	0
I	Vacation, Sick Leave, Holiday, Etc.													1				9							9									19
J	**DUTY DESK**						9																											9
	FOS/LEDS training																			9														9
																																		0
	DAILY GRAND TOTAL	0	0	0	9	9	9	8	0	0	0	9	9	9	8	0	0	9	9	9	9	9	0	0	9	9	9	9	8	0	0	0		159

EMPLOYEE : I certify that this is a true and accurate report of my time

[redacted] 3/2/2020

Employee's Signature — 388 Classification — Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to [redacted] record is true and correct and the activities

[redacted] 71 3/9/20

Date

Child Abduction / Recovery Unit

[redacted] DAI II

March 2020

	CHILD ABDUCTION	Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total																														
	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	
A	Family Code Sections 3130 & 3131			9	9	9	9					9	9	8													5	2				9	
	CC:Enforcement of Decrees																																78
B	Family Code Sections 3130 & 3131																																0
	CC: Court Activity																																0
C	Out of State Decrees																																0
	Family Code 3400 et seq. UCCJEA																																0
	CC: Offender Detention																																0
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																0
	PC: Return of Detained or Concealed Child																																0
E	Total: Lines A through D																																0
F	Non-Custody of Minors																																0
G	Subtotal (Add Lines E and F)																																0
H	Training / Other Case/ Range/ Meetings/ Personnel										9																						9
I	Vacation, Sick Leave, Holiday, Etc.									9																							13
J	DUTY DESK																							9									9
	SUBPOENA ASSIST																	9	9	9	9				9	9	4	2					60
																																	0
	DAILY GRAND TOTAL	0	0	9	9	9	9	0	0	9	9	9	9	8	0	0	0	9	9	9	9	0	0	9	9	9	9	8	0	0	0	9	169

EMPLOYEE : I certify that this is a true and accurate report of my time

[redacted]

Employee's Signature Job Classification Date 4/1/2020

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted]

assification Date 4/7/20

Child Abduction / Recovery Unit

[redacted] DAI II

April 2020

CHILD ABDUCTION

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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			
A	Family Code Sections 3130 & 3131	9	9	9			9	9	9	9	8				9	9	9	9			5	9	9		6				9	8	5			158
	CC:Enforcement of Decrees																																	0
B	Family Code Sections 3130 & 3131																																	0
	CC: Court Activity																																	0
C	Out of State Decrees																																	0
	Family Code 3400 et seq. UCCJEA																																	0
	CC: Offender Detention																																	0
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																	0
	PC: Return of Detained or Concealed Child																																	0
E	Total: Lines A through D																																	0
F	Non-Custody of Minors																																	0
G	Subtotal (Add Lines E and F)																																	0
H	Training / Other Case/ **Range**/ Meetings/ Personnel																																	0
I	Vacation, Sick Leave, Holiday, Etc.																								2									2
J	**DUTY DESK**																							9										9
	CEPU ASSIST																				4													4
	GFU ASSIST																													1	4			5
	DAILY GRAND TOTAL	9	9	9	0	0	9	9	9	9	8	0	0	0	9	9	9	9	0	0	9	9	9	9	8	0	0	0	9	9	9			178

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

1-May-20

[redacted] *DA Investigator II*

Employee's Signature Job Classification Date

SUPERVISOR : I certify that the employee's time records have been examined and that, to [redacted] time record is true and correct and the activities

5/21/20

on Date

Child Abduction / Recovery Unit

[redacted] **DAI II**

May 2020

	CHILD ABDUCTION	Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.																													
	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	
A	Family Code Sections 3130 & 3131	9			9	9	9	9	8				9	9	9	9							3				6	7	3	9			117
	CC:Enforcement of Decrees																															
B	Family Code Sections 3130 & 3131																															0
	CC: Court Activity																															0
C	Out of State Decrees																															0
	Family Code 3400 et seq. UCCJEA																															0
	CC: Offender Detention																															0
D	CA Penal Code Sections 278 & 278.5 (Criminal)																															0
	PC: Return of Detained or Concealed Child																															0
E	Total: Lines A through D																															0
F	Non-Custody of Minors																															0
G	Subtotal (Add Lines E and F)																															0
																																0
H	Training / Other Case/ Range/ Meetings/ Personnel																															
																																0
I	Vacation, Sick Leave, Holiday, Etc.																															
																										9						9
J																																
	DUTY DESK																															0
	Policy Review/POST Training online																															0
																			9	9	9	9	5				3	2	6				52
	DAILY GRAND TOTAL	9	0	0	9	9	9	9	8	0	0	0	9	9	9	9	0	0	9	9	9	9	8	0	0	9	9	9	9	9	0	0	178

EMPLOYEE : I certify that this is a true and accurate report of my time [redacted] n.

[redacted] 6/1/20

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to [redacted] this time record is true and correct and the activities

[redacted] 6/16/20

ification Date

Child Abduction / Recovery Unit

[redacted] DAI II

June 2020

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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			
A	Family Code Sections 3130 & 3131	1	9	5	9	9			9		9	9	3																					63
	CC:Enforcement of Decrees																																	0
B	Family Code Sections 3130 & 3131																																	0
	CC: Court Activity																																	0
C	Out of State Decrees																																	0
	Family Code 3400 et seq. UCCJEA																																	0
	CC: Offender Detention																																	0
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																	0
	PC: Return of Detained or Concealed Child																																	0
E	Total Lines A through D																																	0
F	Non-Custody of Minors																																	0
G	Subtotal (Add Lines E and F)																																	0
H	Training / Other Case/ Range/ Meetings/ Personnel																																	0
I	Vacation, Sick Leave, Holiday, Etc												5																					5
J	DUTY DESK																																	0
	Policy Review/POST Training online	8		4																														12
	Transferred to GFU on 6/15/20																																	0
	DAILY GRAND TOTAL	9	9	9	9	9	0	0	9	0	9	9	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			80

EMPLOYEE I certify that this is a true and accurate report of my time [redacted] hown.

6/15/20

Employee's Signature Job Classification Date

[redacted] ed and that, to and correct and the activities

7/6/20

Child Abduction / Recovery Unit

Name / Title

July-19

	CHILD ABDUCTION	Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total																														
	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	9	9	9					9	9	9	9				9	9	9	9				9	9	9	9				9		9	153
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
	Workers Comp 2016019148																																0
H																																	
I	Vacation, Sick Leave, Holiday, Etc.				9								8														8				9		34
J	DUTY DESK																																
	DAILY GRAND TOTAL	9	9	9	9				9	9	9	9	8			9	9	9	9				9	9	9	9	8			9	9	9	187

EMPLOYEE: I certify that this is a true and accurate [redacted] and the activities were performe[redacted]

[redacted] VCDA IA 08/5/2019 [redacted] /5/19

Employee's Signature Job Classifi[redacted]

SUPERVISOR: I certify that the employee's time records have been examined and that, to [redacted]ef, this time record is true and correct and the activities

[redacted] VCDA [redacted] 8-5-19

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

Name / Title

August-19

	CHILD ABDUCTION	Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total																														
	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	8				8	9	9	9	7			9	9	9	9				9	9	9	9	8			9	9	9	9			**164**
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
	Workers Comp 2018019148																																0
H																																	
I	Vacation, Sick Leave, Holiday, Etc.	3				1				1																							5
J	**DUTY DESK**																																
	DAILY GRAND TOTAL	9				9	9	9	9	8			9	9	9	9				9	9	9	9	8			9	9	9	9			**169**

EMPLOYEE I certify that this is a true and acc
and the activities were perfo

[redacted] VCDA IA 09/4/201[redacted] 9/4/19

Employee's Signature Job Cla[redacted]

SUPERVISOR I certify that the employee's time records have been examined and that, to
[redacted] belief, this time record is true and correct and the activities

[redacted] VCDA [redacted] DAI 9-4-19

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

Name / Title

September-19

	CHILD ABDUCTION	Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total																													
	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	
A	Family Code Sections 3130 & 3131																																
	CC:Enforcement of Decrees			9	9	9	8			9	7.5	2					9	9	9	9	8			9	9	9	9				9		142.5
B	Family Code Sections 3130 & 3131																																
	CC: Court Activity																																
C	Out of State Decrees																																
	Family Code 3400 et seq. UCCJEA																																
	CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																
	PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
	Workers Comp 2018019148																																
H																																	0
I	Vacation, Sick Leave, Holiday, Etc.		9								1.5	7	9																				26.5
J	**DUTY DESK**																																
	DAILY GRAND TOTAL		9	9	9	9	8			9	9	9	9				9	9	9	9	8			9	9	9	9				9		169

EMPLOYEE: I certify that this is a true and accurate report of my time and the activities were performe[redacted]

[redacted] VCDA IA 10/9/2019 [redacted] 10/9/2019

Employee's Signature Job Classi[redacted] Date

SUPERVISOR I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] DAI IV 10-09-19

Job Classification Date

Child Abduction / Recovery Unit

Name / Title

October-19

	CHILD ABDUCTION	Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total																														
	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	9	9	9	8			9	9	9	3				9	9	9	9	8			9	9	16	9				9	9	9	8	187
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
	Major Fraud 2019018250										6																						6
H																																	
I	Vacation, Sick Leave, Holiday, Etc.																																0
J	**DUTY DESK**																																
	DAILY GRAND TOTAL	9	9	9	8			9	9	9	9				9	9	9	9	8			9	9	16	9				9	9	9	8	193

EMPLOYEE: I certify that this is a true and accurate [redacted] and the activities were performe[redacted]

[redacted] VCDA IA 11/1/2019 — 11/1/2019

Employee's Signature — Job Classifi[redacted]

SUPERVISOR: I certify that the employee's time records have been examined and that, to [redacted] d belief, this time record is true and correct and the activities

DAI III — 11-07-19

Classification — Date

Child Abduction / Recovery Unit

Name / Title

November-19

CHILD ABDUCTION

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	8			9	9	9	6					9	9	9	8			8	9	9	9				9	9	4					133
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H																																	0
I	Vacation, Sick Leave, Holiday, Etc.							3				9							1								5	9	8				35
J	DUTY DESK																																
	DAILY GRAND TOTAL	8			9	9	9	9				9	9	9	9	8			9	9	9	9				9	9	9	9	8			168

EMPLOYEE I certify that this is a true and accurate r[redacted] and the activities were performed[redacted] 12/2/19

[redacted] VCDA IA 11/2/2019

Employee's Signature Job Classific[redacted]

SUPE[redacted] rds have been examined and that, to [redacted]lief, this time record is true and correct and the activities

DAI III 12-3-19

Supervisor's Signature Job Classification Date

Child Abduction / Recovery Unit

Name / Title

December-19

	CHILD ABDUCTION	Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total																													
	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees		9	9	9	9				9	9	9	9	7			6		9	9				9							9	9	130
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H																																	0
I	Vacation, Sick Leave, Holiday, Etc.													1			3	9							9	9	9	8					48
J	**DUTY DESK**																																
	DAILY GRAND TOTAL		9	9	9	9				9	9	9	9	8			9	9	9	9				9	9	9	9	8			9	9	178

EMPLOYEE: I certify that this is a true and accurate report of my time and the activities were performed [redacted]

[redacted] CDA IA 1/6/2020 [redacted] 1/6/2020

Employee's Signature Job Classific

SUPERVISOR I certify that the employee's time records have been examined and that, to this time record is true and correct and the activities [redacted]

[redacted] V CDA [redacted]

Supervisor's [redacted] cation Date 1-6-20

Child Abduction / Recovery Unit

Name / Title

January-20

	CHILD ABDUCTION	Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.																															
	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees		9				9	9	8	9	8			9	9	9	9					9	7.5		7			9	9	9	9		**147.5**
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
																																	0
H																																	
I	Vacation, Sick Leave, Holiday, Etc.	9							1												9		1.5	9	1								**30.5**
J	**DUTY DESK**																																
	DAILY GRAND TOTAL	9	9				9	9	9	9	8			9	9	9	9				9	9	9	9	8			9	9	9	9		**178**

EMPLOYEE: I certify that this is a true and accurate report of my time and the activities were performed

[redacted] VCDA IA 2/3/2020

Employee's Signature Job Classific[redacted]te

[redacted] 2/3/2020

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] VCDA [redacted]

Sup[redacted] Job Classification Date

Child Abduction / Recovery Unit

Name / Title

February-20

	CHILD ABDUCTION	Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total																														
	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	
A	Family Code Sections 3130 & 3131																																
	CC:Enforcement of Decrees			9	5.5	9	3.5				9	6.5	6.5	6.5					8	9	9	8			9	9	9	4.5					121
B	Family Code Sections 3130 & 3131																																
	CC: Court Activity																																
C	Out of State Decrees																																
	Family Code 3400 et seq. UCCJEA																																
	CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																
	PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H																																	0
I	Vacation, Sick Leave, Holiday, Etc.				3.5		5.5	8				2.5	2.5	2.5				9	1									4.5					
																																	39
J	**DUTY DESK**																																
	DAILY GRAND TOTAL			9	9	9	9	8			9	9	9	9				9	9	9	9	8			9	9	9	9					
																																	160

EMPLOYEE I certify that this is a true and accurate report of m[redacted] and the activities were performed as show[redacted]

[redacted] VCDA IA 3/4/2020

Employee's Signature Job Classification

SUPERVISOR I certify that the employee's time records have been examined and that, to the best of my [redacted]edge and belief, this time record is true and correct and the activities

[redacted] DAHH 3-5-20

Su[redacted] Job Classification Date

Ventura County District Attorney's Office
Employee Time Study

Employee Name: [redacted]

Month: February-20

Day	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
REFU																																0
MF																																0
CEPU																																0
CARU																			1	2	5					1.5	1	2				12.5
GFU																																0
WCFU				8.5	8.5	6	6			7	2	1	2	2				8	7	5.5	3			7	6	6.5	7	5				96
VCAT																																0
AIFU																																0
NSF																																0
Evidence Room				0.5	2.5	3	1			1	7	6	5	6				1	1	1.5	1			1	3	1	1	2				47.5
Comp. Leave																																0
Vacation Leave							2																									2
Sick Leave																																0
Holiday																	9															9
Other: (Specify Unit)	Off	Off	Off					Off	Off						Off	Off						Off	Off						Off			0
Total Time:	0	0	0	9	9	9	9	0	0	8	9	9	8	8	0	0	9	9	9	9	9	0	0	8	9	9	9	9	0	0	0	167

[redacted]

3/4/2020
Date

03-04-2020
Date

Child Abduction / Recovery Unit

[redacted] Inv. Asst. III

March-20

	CHILD ABDUCTION																																		
	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		
A	Family Code Sections 3130 & 3131 CC Enforcement of Decrees			2		4	3			2	6	8	8	5				6	9	4	4			3	5	7	6	6				3		91
B	Family Code Sections 3130 & 3131 CC Court Activity			3		3	4			5				2				2			3													22
C	Out-of-State Decrees Family Code Section 3400 et seq UCCJEA CC Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC Return of Detained or Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	
G	Subtotal (Add Lines E and F)																																	
	Training / Other Case/ Range/ Meetings			4	9	2	2			1	3	1	1	2				1		5	2			5	4	2	3	3				6		56
H	Vacation: Sick Leave, Holiday, Etc. Duty Desk																																	
	DAILY GRAND TOTAL			9	9	9	9			8	9	9	9	9				9	9	9	9			8	9	9	9	9				9		169
	DUTY OFFICER																																	

[redacted] true and accurate report of my time
[redacted] performed as shown.

IA3 4/7/2020

Job Classification Date

SUPERV[redacted] and that, to
[redacted] and correct and the activities

Dt/ III 4-7-2020

Supervis[redacted]

Child Abduction / Recovery Unit

[redacted] **Inv. Asst. III**

April-20

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	8	6	4			4	6	6	7	1				2	4	5	4			6	5							4	3	4		79
B	Family Code Sections 3130 & 3131 CC: Court Activity																																0
C	Out-of-State Decrees Family Code Section 3400 et seq. UCCJEA CC: Offender Detention																																0
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																0
E	Total: Lines A through D																																0
F	Non-Custody of Minors																																0
G	Subtotal (Add Lines E and F)																																0
	Training / Other Case/ Evidence Room/ Meetings	1	3	5			4	3	3	2	8				2	5	4	5			2	4							5	6	5		67
H	Vacation, Sick Leave, Holiday, Etc. Duty Desk														5								9	9	9								32
I	**DAILY GRAND TOTAL**	9	9	9	0	0	8	9	9	9	9	0	0	0	9	9	9	9	0	0	8	9	9	9	9	0	0	0	9	9	9	0	178
																																	0
																																	0
																																	0
	DUTY OFFICER																																0
																																	178

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] Investigative Assistant III 05/05/2020

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] 5/2/20

Child Abduction / Recovery Unit

[redacted] **Inv. Asst. III**

May-20

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	7			6	5	8	4	7				3	5	3	6			3	8	6	4	6				7	7	7	6			108
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out-of-State Decrees Family Code Section 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
	Training / Other Case/ Evidence Room/ Meetings	2			3	4	1	5	2				6	3	6	3			6	1	4	5	3				2	2	2	3			63
H	Vacation, Sick Leave, Holiday, Etc. Duty Desk																																
I	**DAILY GRAND TOTAL**																																171

EMPLOYEE : I certify that this is a true and accurate report of my [redacted] and the activities were performed as shown.

[redacted] Investigative Assistant III 06/02/2020

Employee's Signature Job Classification

SUPERVISOR : I certify that the employee's time records have been examined and that, to [redacted]e record is true and correct and the activities

6-16-2020

Supervisor's S[redacted] Date

Child Abduction / Recovery Unit

[redacted] Inv. Asst. III

June-20

CHILD ABDUCTION Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	6	6	7	5	6					7	8	7			5	7	6	8	6				4	7		6			7			108
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out-of-State Decrees Family Code Section 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
	Training / Other Case/ Evidence Room/ Meetings	2	3	2	4	3					2	1	2			3	2	3	1	3				5	2		3			8	2		41
H	Vacation, Sick Leave, Holiday, Etc. Duty Desk									9																9							28
I	**DAILY GRAND TOTAL**	8	9	9	9	9				9	9	9	9			8	9	9	9	9				9	9	9	9			8	9		177

EMPLOYEE : I certify that this is a true and accurate report of my [redacted] and that, to and the activities were performed as shown. [redacted] ord is true and correct and the activities

[redacted] Investigative Assistant III 07/01/2020 [redacted] 7/6/20

Employee's Signature Job Classification Date

Child Abduction / Recovery Unit

[redacted]

July-19

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	Program Description	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	
	CHILD ABDUCTION																																
1	CLERICAL SUPPORT	2	3	1		1			3	2	2	2				1	2	3	2	1			3	4	4	2				3	1	4	46
	Allocable Hours	2	3	1		1			3	2	2	2				1	2	3	2	1			3	4	4	2				3	1	4	46

[redacted] true and accurate report of my time
e performed as shown.

LPA
Job Classification

11/12/19
Date

[redacted]
Day Off

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted]

Clerical Supervisor
Job Classification

11/13/19
Date

Child Abduction / Recovery Unit

[redacted]

August-19

Program Description — Round hours to the nearest quarter hour or 15 min = .25 — Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	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	
CHILD ABDUCTION																																
CLERICAL SUPPORT	1	3			4	2	3	3				4	2	1	1	2			2	2	2	4				1	1	2	1	3		44
Allocable Hours	1	3			4	2	3	3				4	2	1	1	2			2	2	2	4				1	1	2	1	3		44

[redacted]is is a true and accurate report of my time
[redacted]ies were performed as shown.

LPA — 11/12/19
Job Classification — Date

[redacted]
Day Off

SUPERVISOR: I certify that the employee's time records have been examined and that, to [redacted]nowledge and belief, this time record is true and correct and the activities

[redacted]

Clerical Supervisor — 11/13/19
Job Classification — Date

Child Abduction / Recovery Unit

[redacted]

September-19

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	Program Description	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	
	CHILD ABDUCTION																																
1	**CLERICAL SUPPORT**			4	4	2											6	4	2	2				1	3	2	2	2			4		38
	Allocable Hours			4	4	2											6	4	2	2				1	3	2	2	2			4		38

[redacted] a true and accurate report of my time
were performed as shown.

LPA 11/21/19
Job Classification Date

[redacted]
Day Off

SUPERVISOR: I certify that the employee's time records have been examined and that, to [redacted] knowledge and belief, this time record is true and correct and the activities

Clerical Supervisor 11/13/19
Job Classification Date

Child Abduction / Recovery Unit

[redacted]

October-19

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

Program Description	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	
CHILD ABDUCTION																																
CLERICAL SUPPORT	2	1	1	[redacted]			4	1	2	1	2			1	2	3	3				3	1	2	2	4			1	1	1	3	41
Allocable Hours	2	1	1	[redacted]			4	1	2	1	2			1	2	3	3				3	1	2	2	4			1	1	1	3	41

[redacted] true and accurate report of my time
re performed as shown

LPA 11/12/19

Job Classification Date

[redacted]
Day Off

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted]

Clerical Supervisor 11/13/19

Job Classification Date

Child Abduction / Recovery Unit

[redacted]

November-19

Program Description	Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.																													
	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	
CHILD ABDUCTION																																
CLERICAL SUPPORT				3	1	2	2	3				1	4	2				4	2	2	3	1			1	2	3					36
Allocable Hours				3	1	2	2	3				1	4	2				4	2	2	3	1			1	2	3					36

[redacted]

ccurate report of my time
ed as shown.

LPA 1/8/20
ification Date

[redacted]
Day Off

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted]

Clerical Supervisor 1/8/20
Job Classification Date

Child Abduction / Recovery Unit

[redacted]

December-19

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

Program Description	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	
CHILD ABDUCTION																																
CLERICAL SUPPORT		4	2	2	3	1			2	3	2	1	25			3	4	3	1	1			4	2						3		41
Allocable Hours		4	2	2	3	1			2	3	2	1				3	4	3	1	1			4	2						3		41

[redacted]

t this is a true and accurate report of my time
ivities were performed as shown.

LPA — Job Classification

1/8/2020 — Date

[redacted]
Day Off

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted]

Clerical Supervisor — Job Classification

1/8/20 — Date

Child Abduction / Recovery Unit

[redacted]

January-20

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	Program Description	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	
	CHILD ABDUCTION																																
I	**CLERICAL SUPPORT**		3	4			2	5	1	4				1	3	2	2	2				4	1						6	3	2		45
	Allocable Hours		3	4			2	5	1	4				1	3	2	2	2				4	1						6	3	2		45

[redacted] e and accurate report of my time performed as shown.

LPA 3-12-20

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted]

Clerical Supervisor 3/16/20

Job Classification Date

Weekend
Holiday
Day Off

Child Abduction / Recovery Unit

[redacted]

February-20

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

Program Description	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	
CHILD ABDUCTION																																
CLERICAL SUPPORT			3	4	2	3				2	2	3	2					4	3	2				6	2	1	2	2				43
Allocable Hours			3	4	2	3				2	2	3	2					4	3	2				6	2	1	2	2				43

[redacted] is a true and accurate report of my time
were performed as shown.

LPA — Job Classification
3-12-20 — Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted]

Clerical Supervisor — Job Classification
3/16/20 — Date

Weekend
Holiday
Day Off

Child Abduction / Recovery Unit

[redacted]

March-20

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	Program Description	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	
	CHILD ABDUCTION																																
I	**CLERICAL SUPPORT**		3	3	2	1				3	1	1	2	4			2	3	1	4				4	5	4	1	2			3	3	52
	Allocable Hours		3	3	2	1				3	1	1	2	4			2	3	1	4				4	5	4	1	2			3	3	52

[redacted] is a true and accurate report of my time
s were performed as shown.

LPA — Job Classification
4/16/20 — Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted]

Clerical Supervisor — Job Classification
6.18.20 — Date

Weekend
Holiday
Day Off

Child Abduction / Recovery Unit

[redacted]

April-20

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	Program Description	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	
	CHILD ABDUCTION																																
	CLERICAL SUPPORT	2	1				1	1	2	2	1			1	1	1	2				1	1	1	1	1			1	3	1	1		26
	Allocable Hours	2	1				1	1	2	2	1			1	1	1	2				1	1	1	1	1			1	3	1	1		26

[redacted] true and accurate report of my time
ere performed as shown.

LPA 6/18/20

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to [redacted] my knowledge and belief, this time record is true and correct and the activities

[redacted]

Clerical Supervisor 6.18.20

Job Classification Date

Weekend
Holiday
Day Off

Child Abduction / Recovery Unit

[redacted]

May-20

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

Program Description	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	
CHILD ABDUCTION																																
CLERICAL SUPPORT				1	2	0	1	1			2	0.5	0.5	1				1	1	2	1.5	1.5				1	2	0.5				19.5
Allocable Hours				1	2	0	1	1			2	0.5	0.5	1				1	1	2	1.5	1.5				1	2	0.5				19.5

[redacted] s a true and accurate report of my time were performed as shown.

LPA — Job Classification

6/10/20 — Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted]

Clerical Supervisor — Job Classification

6.18.20 — Date

[redacted]
Day Off

Child Abduction / Recovery Unit

[redacted]

June-20

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	Program Description	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	
	CHILD ABDUCTION																																
1	**CLERICAL SUPPORT**	2	1	3	2	3			1	2.5	1	2				3	2	1	1	2			2	1	1	2				3	3		38
	Allocable Hours	2	1	3	2	3			1	2.5	1	2				3	2	1	1	2			2	1	1	2				3	3		38

[redacted] a true and accurate report of my time
ere performed as shown.

LPA — 7/2/20

Job Classification — Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to [redacted] dge and belief, this time record is true and correct and the activities

Clerical Supv. 7.6.20

Job Classification — Date

Weekend
Holiday
Day Off

Child Abduction / Recovery Unit

[redacted] Investigator III

July-19

CHILD ABDUCTION

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	9	9	9		8			9	9	9	9				9	9	8		8			9	9	9		9			9	9	9	**168**
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC. Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H	Training / Other Case/ Range/ Meetings/ Personnel																	1															**1**
I	Vacation, Sick Leave, Holiday, Etc				9																												**9**
J	**DUTY DESK**																		9														**9**
	DAILY GRAND TOTAL	9	9	9	9	8			9	9	9	9				9	9	9	9	8			9	9	9		9			9	9	9	**187**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] DA Investigator III 08-05-19

Employee's Signature Job Classification Date

[redacted]

SUPERVISOR : I certify that the employee's time records have been examined and that, to [illegible]ief, this time record is true and correct and the activities

SR DAI 8/13/19

[illegible]ssification Date

Child Abduction / Recovery Unit

[redacted] **Investigator III**

August-19

CHILD ABDUCTION — Round hours to the nearest quarter hour or 15 min = .25 — Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	4	8			9	9	4	9				9	9	9	9				9	9	9	3				9	9	9	9	8		**153**
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H	Training / Other Case/ Range/ Meetings/ Personnel	5						5															6										**16**
I	Vacation, Sick Leave, Holiday, Etc.																																
J	**DUTY DESK**																8																**8**
	DAILY GRAND TOTAL	9	8			9	9	9	9				9	9	9	9	8			9	9	9	9				9	9	9	9	8		**177**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] DA Investigator III 09-04-19

Employee's Signature — Job Classification — Date

SUPERVISOR : I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted]

9/9/19

Date

Child Abduction / Recovery Unit

[redacted] **Investigator III**

September 2019

CHILD ABDUCTION

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	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			
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees			9	9	9				9	9	9	9	8			9	8	8					9	7	8		8			9			140
B	Family Code Sections 3130 & 3131 CC: Court Activity																								2									2
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	
G	Subtotal (Add Lines E and F)																																	
H	Training / Other Case/ Range/ Meetings/ Personnel																																	
I	Vacation, Sick Leave, Holiday, Etc.		9																	9														18
J	**DUTY DESK**																										9							9
	DAILY GRAND TOTAL		9	9	9	9				9	9	9	9	8			9	9	9	9				9	9	9	9	8			9			169

EMPLOYEE: I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator III 09-30-19*

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted]

Su[redacted]ation Date 10/9/19

Child Abduction / Recovery Unit

[redacted] **Investigator III**

October-19

CHILD ABDUCTION

Round hours to the nearest quarter hour or 15 min = .25 **Holiday(s)** record **paid hours**, if scheduled to work, on non-alloc line and total

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	9							9	8	9	9			9	9	9	9	8			9	18.25	9	9	8			9		9	9	**168.25**
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H	Training / Other Case/ Range/ Meetings/ Personnel																																
I	Vacation, Sick Leave, Holiday, Etc.		9	9						1																							**19**
J	**DUTY DESK**																													9			**9**
	DAILY GRAND TOTAL	9	9	9					9	9	9	9			9	9	9	9	8			9	18.25	9	9	8			9	9	9	9	**196.25**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] DA Investigator III 11-07-19

Employee's Signature | Job Classification | Date

SUPERVISOR : I certify that the employee's time records have been examined and that, to [redacted] this time record is true and correct and the activities

SCP DA I 11/8/19

cation | Date

Child Abduction / Recovery Unit

[redacted] **Investigator III**

November-19

CHILD ABDUCTION — Round hours to the nearest quarter hour or 15 min = .25 — Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	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			
A	Family Code Sections 3130 & 3131				8	8	8	8	8				8	8	8				8	8	8	8	8			8	8			8				**139**
	CC:Enforcement of Decrees																																	
B	Family Code Sections 3130 & 3131																																	
	CC: Court Activity																																	
C	Out of State Decrees																																	
	Family Code 3400 et seq. UCCJEA																																	
	CC: Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																	
	PC: Return of Detained or Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	
G	Subtotal (Add Lines E and F)																																	
H	Training / Other Case/ Range/ Meetings/ Personnel																																	
	Worker's Comp (DeLara case)																					3												**3**
I	Vacation, Sick Leave, Holiday, Etc.											8																	8					**18**
J	**DUTY DESK**																																	
	DAILY GRAND TOTAL				8	8	8	8	8			8	8	8	8				8	8	8	8	8			8	8		8	8				**160**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator III 12-03-19*

Employee's Signature — Job Classification — Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

Supervisor's Signature — Job Classification — Date

Child Abduction / Recovery Unit

[redacted] **Investigator III**

December-19

CHILD ABDUCTION — Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees		8	8		8	8			8		8.75	8	8			8	8	8	8				8	8		8	8			8	8	156.75
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H	Training / Other Case/ Range/ Meetings/ Personnel																																
I	Vacation, Sick Leave, Holiday, Etc.											2.25						1								8							12.25
J	**DUTY DESK**				9																												9
	DAILY GRAND TOTAL		8	8	8	8	8			8		8	8	8			8	8	8	8				8	8	8	8	8			8	8	178

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator III 1-3-20*

Employee's Signature — Job Classification — Date

[redacted]

SUPERVISOR: I certify that the employee's time records have been examined and that, to [redacted] and correct and the activities

[redacted] 1/10/20

Child Abduction / Recovery Unit

[redacted] **Investigator III**

January 2020

CHILD ABDUCTION — Round hours to the nearest quarter hour or 15 min = .25 — Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees		7	9			9	9						8	9	8	7.5	9				9	9					9	8	9	9	8	138.5
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H	Training / Other Case/ Range/ Meetings/ Personnel																																
I	Vacation, Sick Leave, Holiday, Etc.	9	1							9	9			1			0.5				9												38.5
J	**DUTY DESK**																							9									9
	DAILY GRAND TOTAL	9	8	9			9	9		9	9			9	8	8	8	9			9	9	9	9				8	9	9	9	8	186

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown

[redacted] DA Investigator III - -20 [redacted] 20

Employee's Signature — Job Classification — Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] 2/12/20

Sup

Child Abduction / Recovery Unit

[redacted] **Investigator III**

February 2020

CHILD ABDUCTION

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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				
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees			8	7	7	9				8	8	8	8	8				8	8	8				9	9		8	8					131
B	Family Code Sections 3130 & 3131 CC: Court Activity																																	
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	
G	Subtotal (Add Lines E and F)																																	
H	Training / Other Case/ Range/ Meetings/ Personnel																			3														3
I	Vacation, Sick Leave, Holiday, Etc.			1	2	2						1	1	1				8																17
J	**DUTY DESK**																										9							9
	DAILY GRAND TOTAL			9	9	9	9				8	9	9	9	9			9	8	9	8				9	9	9	9	8					160

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] DA Investigator III 3-5-20

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] SR DAI 3/9/20

Job Classification Date

Child Abduction / Recovery Unit

[redacted] **Investigator III**

March 2020

CHILD ABDUCTION — Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees		9	9	9	9				9	8		9	8				9	9	9	9			8	9	8	9	9			9	9	**168**
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H	Training / Other Case/ Range/ Meetings/ Personnel											9																					**9**
I	Vacation, Sick Leave, Holiday, Etc																																
J	**DUTY DESK**																									1							**1**
	DAILY GRAND TOTAL		9	9	9	9				9	8	9	9	8				9	9	9	9			8	9	9	9	9			9	9	**178**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown

[redacted] *DA Investigator III 04-07-20*

Employee's Signature — Job Classification — Date [redacted]

SUPERVISOR : I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] 4/7/20

Date

Child Abduction / Recovery Unit

[redacted] **Investigator III**

April 2020

CHILD ABDUCTION — Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	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			
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	9	9					9	9	7	9			9	8	7	9	9			7	9	4.5		9			9	4.5	9				**146**
B	Family Code Sections 3130 & 3131 CC: Court Activity																																	
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	
G	Subtotal (Add Lines E and F)																																	
H	Training / Other Case/ **CEPU assist**									2											2													**4**
I	Vacation, Sick Leave, Holiday, Etc														1	1							4.6						4.5					**11**
J	**DUTY DESK**																														9			**9**
	DAILY GRAND TOTAL	9	9					9	9	9	9			9	9	8	9	9			9	9	9		9			9	9	9	9			**170**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown

[redacted] *CA Investigator III 05-018-20*

Employee's Signature — Job Classification — Date

SUPERVISOR : I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted] 5/21/20

Date

Child Abduction / Recovery Unit

[redacted] **Investigator III** MAY **2020**

	CHILD ABDUCTION	Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total																														
	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	
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	8			9	9	9	9	8			9	9	9					9	4	8	8	8				9	9	9				**143**
B	Family Code Sections 3130 & 3131 CC: Court Activity																																
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																
E	Total: Lines A through D																																
F	Non-Custody of Minors																																
G	Subtotal (Add Lines E and F)																																
H	Training / Other Case/ Range/ Meetings/ Personnel																			5	1	1											**7**
I	Vacation, Sick Leave, Holiday, Etc.																									9							**9**
J	**DUTY DESK**														9																		**9**
	DAILY GRAND TOTAL	8			9	9	9	9	8			9	9	9	9				9	9	9	8	8			9	9	9	9				**168**

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *DA Investigator III 06-16-20*

Employee's Signature Job Classification

[redacted]

Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted]

6/16/20

Date

Child Abduction / Recovery Unit

[redacted] Investigator III

JUNE 2020

	CHILD ABDUCTION	Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total																														
	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			
A	Family Code Sections 3130 & 3131 CC:Enforcement of Decrees	9	9	9	9	8				9	9	9	9			4	9	9	9	9			9	9	9	9								156
B	Family Code Sections 3130 & 3131 CC: Court Activity																																	
C	Out of State Decrees Family Code 3400 et seq. UCCJEA CC: Offender Detention																																	
D	CA Penal Code Sections 278 & 278.5 (Criminal) PC: Return of Detained or Concealed Child																																	
E	Total: Lines A through D																																	
F	Non-Custody of Minors																																	
G	Subtotal (Add Lines E and F)																																	
H	Training / Other Case/ Range/ Meetings/ Personnel																																	
I	Vacation, Sick Leave, Holiday, Etc.															4														9	9			22
J	DUTY DESK																																	
	DAILY GRAND TOTAL	9	9	9	9	8				9	9	9	9			8	9	9	9	9			9	9	9	9				9	9			178

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted] *OA Investigator III 06-30-20*

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

[redacted]

Date 7/6/20

Timesheet

[redacted]
Senior Attorney

Actions

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Select Another Timesheet

*View By Calendar Period

*Date 03/24/2019

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 03/24/2019 to Saturday 04/06/2019

Sun 3/24	Mon 3/25	Tue 3/26	Wed 3/27	Thu 3/28	Fri 3/29	Sat 3/30	Sun 3/31	Mon 4/1	Tue 4/2	Wed 4/3	Thu 4/4	Fri 4/5	Sat 4/6	Total Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00 REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | | 1-2 of 2

Category	Total	Week 1 (3/24-3/30)	Week 2 (3/31-4/6)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 05/19/2019

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 05/19/2019 to Saturday 06/01/2019

Sun 5/19	Mon 5/20	Tue 5/21	Wed 5/22	Thu 5/23	Fri 5/24	Sat 5/25	Sun 5/26	Mon 5/27	Tue 5/28	Wed 5/29	Thu 5/30	Fri 5/31	Sat 6/1	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
								8.00						8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
	8.00	8.00	8.00	8.00	8.00				8.00	8.00	8.00	8.00		72.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-3 of 3

Category	Total	Week 1 (5/19-5/25)	Week 2 (5/26-6/1)
Holiday Taken Salary	8.00		8.00
Regular	72.00	40.00	32.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 05/05/2019

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 05/05/2019 to Saturday 05/18/2019

Sun 5/5	Mon 5/6	Tue 5/7	Wed 5/8	Thu 5/9	Fri 5/10	Sat 5/11	Sun 5/12	Mon 5/13	Tue 5/14	Wed 5/15	Thu 5/16	Fri 5/17	Sat 5/18	Total Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00 REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-2 of 2

Category	Total	Week 1 (5/5-5/11)	Week 2 (5/12-5/18)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 12/01/2019

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 12/01/2019 to Saturday 12/14/2019

Sun 12/1	Mon 12/2	Tue 12/3	Wed 12/4	Thu 12/5	Fri 12/6	Sat 12/7	Sun 12/8	Mon 12/9	Tue 12/10	Wed 12/11	Thu 12/12	Fri 12/13	Sat 12/14	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-2 of 2

Category	Total	Week 1 (12/1-12/7)	Week 2 (12/8-12/14)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

Previous Period Next Period

*Date 02/24/2019

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 02/24/2019 to Saturday 03/09/2019

Sun 2/24	Mon 2/25	Tue 2/26	Wed 2/27	Thu 2/28	Fri 3/1	Sat 3/2	Sun 3/3	Mon 3/4	Tue 3/5	Wed 3/6	Thu 3/7	Fri 3/8	Sat 3/9	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | | 1-2 of 2

Category	Total	Week 1 (2/24-3/2)	Week 2 (3/3-3/9)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 11/17/2019

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 11/17/2019 to Saturday 11/30/2019

Sun 11/17	Mon 11/18	Tue 11/19	Wed 11/20	Thu 11/21	Fri 11/22	Sat 11/23	Sun 11/24	Mon 11/25	Tue 11/26	Wed 11/27	Thu 11/28	Fri 11/29	Sat 11/30	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
											8.00			8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00		8.00		72.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-3 of 3

Category	Total	Week 1 (11/17-11/23)	Week 2 (11/24-11/30)
Holiday Taken Salary	8.00		8.00
Regular	72.00	40.00	32.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period
*Date 06/30/2019
Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 06/30/2019 to Saturday 07/13/2019

Sun 6/30	Mon 7/1	Tue 7/2	Wed 7/3	Thu 7/4	Fri 7/5	Sat 7/6	Sun 7/7	Mon 7/8	Tue 7/9	Wed 7/10	Thu 7/11	Fri 7/12	Sat 7/13	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
				8.00										8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
	8.00	8.00	8.00		8.00			8.00	8.00	8.00	8.00	8.00		72.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-3 of 3

Category	Total	Week 1 (6/30-7/6)	Week 2 (7/7-7/13)
Holiday Taken Salary	8.00	8.00	
Regular	72.00	32.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 06/02/2019

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 06/02/2019 to Saturday 06/15/2019

Sun 6/2	Mon 6/3	Tue 6/4	Wed 6/5	Thu 6/6	Fri 6/7	Sat 6/8	Sun 6/9	Mon 6/10	Tue 6/11	Wed 6/12	Thu 6/13	Fri 6/14	Sat 6/15	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | | 1-2 of 2

Category	Total	Week 1 (6/2-6/8)	Week 2 (6/9-6/15)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 09/08/2019

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 09/08/2019 to Saturday 09/21/2019

Sun 9/8	Mon 9/9	Tue 9/10	Wed 9/11	Thu 9/12	Fri 9/13	Sat 9/14	Sun 9/15	Mon 9/16	Tue 9/17	Wed 9/18	Thu 9/19	Fri 9/20	Sat 9/21	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
									4.00					4.00	ADMIN - Administrative Leave Salary	SB90CR3482	3401	SP04			LADA Saturday seminar - proof emailed 9/16/19
	8.00	8.00	8.00	8.00	8.00			8.00		8.00	8.00	8.00		72.00	REG - Regular	SB90CR3482	3401	SP04			
									4.00					4.00	VACSL - Vacation Salary	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-4 of 4

Category	Total	Week 1 (9/8-9/14)	Week 2 (9/15-9/21)
Administrative Leave Sala	4.00		4.00
Regular	72.00	40.00	32.00
Vacation Salary	4.00		4.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]
Senior Attorney

Actions

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Select Another Timesheet

*View By Calendar Period

*Date 07/28/2019

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 96.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 07/28/2019 to Saturday 08/10/2019

Sun 7/28	Mon 7/29	Tue 7/30	Wed 7/31	Thu 8/1	Fri 8/2	Sat 8/3	Sun 8/4	Mon 8/5	Tue 8/6	Wed 8/7	Thu 8/8	Fri 8/9	Sat 8/10	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
							16.00							16.00	DAFLX - DA On-Call Flex Time Bank	SB90CR3482	3401	SP04			MDIC on call flex time 07/29/19 - 08/04/19 JF
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-3 of 3

Category	Total	Week 1 (7/28-8/3)	Week 2 (8/4-8/10)
DA On-Call Flex Time Bank	16.00		16.00
Regular	80.00	40.00	40.00
Total	96.00	40.00	56.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period
*Date 03/10/2019
Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 03/10/2019 to Saturday 03/23/2019

Sun 3/10	Mon 3/11	Tue 3/12	Wed 3/13	Thu 3/14	Fri 3/15	Sat 3/16	Sun 3/17	Mon 3/18	Tue 3/19	Wed 3/20	Thu 3/21	Fri 3/22	Sat 3/23	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-2 of 2

Category	Total	Week 1 (3/10-3/16)	Week 2 (3/17-3/23)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee
Manager Self Service
Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period Previous Period Next Period

*Date 04/21/2019

Scheduled Hours 80.00 Reported Hours 96.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 04/21/2019 to Saturday 05/04/2019

Sun 4/21	Mon 4/22	Tue 4/23	Wed 4/24	Thu 4/25	Fri 4/26	Sat 4/27	Sun 4/28	Mon 4/29	Tue 4/30	Wed 5/1	Thu 5/2	Fri 5/3	Sat 5/4	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
							16.00							16.00	DAFLX - DA On-Call Flex Time Bank	SB90CR3482	3401	SP04			MDIC on call flex time 04/22/19 - 04/28/19 JF
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-3 of 3

Category	Total	Week 1 (4/21-4/27)	Week 2 (4/28-5/4)
DA On-Call Flex Time Bank	16.00		16.00
Regular	80.00	40.00	40.00
Total	96.00	40.00	56.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

Previous Period Next Period

*Date 09/22/2019

Scheduled Hours 80.00 **Reported Hours** 96.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 09/22/2019 to Saturday 10/05/2019

Sun 9/22	Mon 9/23	Tue 9/24	Wed 9/25	Thu 9/26	Fri 9/27	Sat 9/28	Sun 9/29	Mon 9/30	Tue 10/1	Wed 10/2	Thu 10/3	Fri 10/4	Sat 10/5	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
													16.00	16.00	DAFLX - DA On-Call Flex Time Bank	SB90CR3482	3401	SP04			MDIC on call flex time 09/30/19 - 10/06/19 JF
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-3 of 3

Category	Total	Week 1 (9/22-9/28)	Week 2 (9/29-10/5)
DA On-Call Flex Time Bank	16.00		16.00
Regular	80.00	40.00	40.00
Total	96.00	40.00	56.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period
*Date 10/06/2019
Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 10/06/2019 to Saturday 10/19/2019

Sun 10/6	Mon 10/7	Tue 10/8	Wed 10/9	Thu 10/10	Fri 10/11	Sat 10/12	Sun 10/13	Mon 10/14	Tue 10/15	Wed 10/16	Thu 10/17	Fri 10/18	Sat 10/19	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
											8.00	8.00		16.00	DATKN - DA On-Call Flex Time Taken	SB90CR3482	3401	SP04			
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00				64.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-3 of 3

Category	Total	Week 1 (10/6-10/12)	Week 2 (10/13-10/19)
DA On-Call Flex Time Take	16.00		16.00
Regular	64.00	40.00	24.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]
Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period
*Date 04/07/2019
Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 04/07/2019 to Saturday 04/20/2019

Sun 4/7	Mon 4/8	Tue 4/9	Wed 4/10	Thu 4/11	Fri 4/12	Sat 4/13	Sun 4/14	Mon 4/15	Tue 4/16	Wed 4/17	Thu 4/18	Fri 4/19	Sat 4/20	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-2 of 2

Category	Total	Week 1 (4/7-4/13)	Week 2 (4/14-4/20)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 10/20/2019

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 10/20/2019 to Saturday 11/02/2019

Sun 10/20	Mon 10/21	Tue 10/22	Wed 10/23	Thu 10/24	Fri 10/25	Sat 10/26	Sun 10/27	Mon 10/28	Tue 10/29	Wed 10/30	Thu 10/31	Fri 11/1	Sat 11/2	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-2 of 2

Category	Total	Week 1 (10/20-10/26)	Week 2 (10/27-11/2)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 12/15/2019

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 12/15/2019 to Saturday 12/28/2019

Sun 12/15	Mon 12/16	Tue 12/17	Wed 12/18	Thu 12/19	Fri 12/20	Sat 12/21	Sun 12/22	Mon 12/23	Tue 12/24	Wed 12/25	Thu 12/26	Fri 12/27	Sat 12/28	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
											8.00			8.00	ADMIN - Administrative Leave Salary	SB90CR3482	3401	SP04			Nov and Dec LADA seminar
										8.00				8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
	8.00	8.00	8.00	8.00	8.00			8.00	8.00					56.00	REG - Regular	SB90CR3482	3401	SP04			
												8.00		8.00	VACSL - Vacation Salary	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-5 of 5

Category	Total	Week 1 (12/15-12/21)	Week 2 (12/22-12/28)
Administrative Leave Sala	8.00		8.00
Holiday Taken Salary	8.00		8.00
Regular	56.00	40.00	16.00
Vacation Salary	8.00		8.00
Total	80.00	40.00	40.00

Return to Select Employee
Manager Self Service
Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period
*Date 02/24/2019
Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 02/24/2019 to Saturday 03/09/2019

Sun 2/24	Mon 2/25	Tue 2/26	Wed 2/27	Thu 2/28	Fri 3/1	Sat 3/2	Sun 3/3	Mon 3/4	Tue 3/5	Wed 3/6	Thu 3/7	Fri 3/8	Sat 3/9	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-2 of 2

Category	Total	Week 1 (2/24-3/2)	Week 2 (3/3-3/9)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]
Senior Attorney

Actions

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Select Another Timesheet

*View By Calendar Period

*Date 01/13/2019

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 01/13/2019 to Saturday 01/26/2019

Sun 1/13	Mon 1/14	Tue 1/15	Wed 1/16	Thu 1/17	Fri 1/18	Sat 1/19	Sun 1/20	Mon 1/21	Tue 1/22	Wed 1/23	Thu 1/24	Fri 1/25	Sat 1/26	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
					8.00									8.00	FHSAL - Floating Holiday Salary	SB90CR3482	3401	SP04			
								8.00						8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
	8.00	8.00	8.00	8.00					8.00	8.00	8.00	8.00		64.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-4 of 4

Category	Total	Week 1 (1/13-1/19)	Week 2 (1/20-1/26)
Floating Holiday Salary	8.00	8.00	
Holiday Taken Salary	8.00		8.00
Regular	64.00	32.00	32.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]

Senior Attorney

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 07/14/2019

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 07/14/2019 to Saturday 07/27/2019

Sun 7/14	Mon 7/15	Tue 7/16	Wed 7/17	Thu 7/18	Fri 7/19	Sat 7/20	Sun 7/21	Mon 7/22	Tue 7/23	Wed 7/24	Thu 7/25	Fri 7/26	Sat 7/27	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-2 of 2

Category	Total	Week 1 (7/14-7/20)	Week 2 (7/21-7/27)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]

Senior Attorney

Actions

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Select Another Timesheet

*View By Calendar Period

*Date 08/11/2019

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 08/11/2019 to Saturday 08/24/2019

Sun 8/11	Mon 8/12	Tue 8/13	Wed 8/14	Thu 8/15	Fri 8/16	Sat 8/17	Sun 8/18	Mon 8/19	Tue 8/20	Wed 8/21	Thu 8/22	Fri 8/23	Sat 8/24	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	VACSL - Vacation Salary	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | | 1-2 of 2

Category	Total	Week 1 (8/11-8/17)	Week 2 (8/18-8/24)
Vacation Salary	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]
Senior Attorney

Actions

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Select Another Timesheet

*View By Calendar Period Previous Period Next Period

*Date 02/10/2019

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 02/10/2019 to Saturday 02/23/2019

Sun 2/10	Mon 2/11	Tue 2/12	Wed 2/13	Thu 2/14	Fri 2/15	Sat 2/16	Sun 2/17	Mon 2/18	Tue 2/19	Wed 2/20	Thu 2/21	Fri 2/22	Sat 2/23	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
								8.00						8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
	8.00	8.00	8.00	8.00	8.00				8.00	8.00	8.00	8.00		72.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | | 1-3 of 3

Category	Total	Week 1 (2/10-2/16)	Week 2 (2/17-2/23)
Holiday Taken Salary	8.00		8.00
Regular	72.00	40.00	32.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]

Senior Attorney

Actions

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Select Another Timesheet

*View By Calendar Period

*Date 01/27/2019

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 01/27/2019 to Saturday 02/09/2019

Sun 1/27	Mon 1/28	Tue 1/29	Wed 1/30	Thu 1/31	Fri 2/1	Sat 2/2	Sun 2/3	Mon 2/4	Tue 2/5	Wed 2/6	Thu 2/7	Fri 2/8	Sat 2/9	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | | 1-2 of 2

Category	Total	Week 1 (1/27-2/2)	Week 2 (2/3-2/9)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 11/03/2019

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 11/03/2019 to Saturday 11/16/2019

Sun 11/3	Mon 11/4	Tue 11/5	Wed 11/6	Thu 11/7	Fri 11/8	Sat 11/9	Sun 11/10	Mon 11/11	Tue 11/12	Wed 11/13	Thu 11/14	Fri 11/15	Sat 11/16	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
								8.00						8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
	8.00	8.00	8.00	8.00					8.00	8.00	8.00	8.00		64.00	REG - Regular	SB90CR3482	3401	SP04			
					8.00									8.00	VACSL - Vacation Salary	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-4 of 4

Category	Total	Week 1 (11/3-11/9)	Week 2 (11/10-11/16)
Holiday Taken Salary	8.00		8.00
Regular	64.00	32.00	32.00
Vacation Salary	8.00	8.00	
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]

Senior Attorney

Actions

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Select Another Timesheet

*View By Calendar Period

Previous Period Next Period

*Date 02/24/2019

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 02/24/2019 to Saturday 03/09/2019

Sun 2/24	Mon 2/25	Tue 2/26	Wed 2/27	Thu 2/28	Fri 3/1	Sat 3/2	Sun 3/3	Mon 3/4	Tue 3/5	Wed 3/6	Thu 3/7	Fri 3/8	Sat 3/9	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | | 1-2 of 2

Category	Total	Week 1 (2/24-3/2)	Week 2 (3/3-3/9)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]

Senior Attorney

Actions

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Select Another Timesheet

*View By Calendar Period Previous Period Next Period

*Date 08/25/2019

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 08/25/2019 to Saturday 09/07/2019

Sun 8/25	Mon 8/26	Tue 8/27	Wed 8/28	Thu 8/29	Fri 8/30	Sat 8/31	Sun 9/1	Mon 9/2	Tue 9/3	Wed 9/4	Thu 9/5	Fri 9/6	Sat 9/7	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
					8.00				8.00		8.00	8.00		32.00	DATKN - DA On-Call Flex Time Taken	SB90CR3482	3401	SP04			
										8.00				8.00	FHSAL - Floating Holiday Salary	SB90CR3482	3401	SP04			
								8.00						8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
	8.00	8.00	8.00	8.00										32.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-5 of 5

Category	Total	Week 1 (8/25-8/31)	Week 2 (9/1-9/7)
DA On-Call Flex Time Take	32.00	8.00	24.00
Floating Holiday Salary	8.00		8.00
Holiday Taken Salary	8.00		8.00
Regular	32.00	32.00	
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Workforce Administrator

Payroll Dept Rep WorkCenter

»

Timesheet

[redacted]
Senior Attorney

Actions

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Select Another Timesheet

*View By Calendar Period Previous Period Next Period

*Date 06/16/2019

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 06/16/2019 to Saturday 06/29/2019

Sun 6/16	Mon 6/17	Tue 6/18	Wed 6/19	Thu 6/20	Fri 6/21	Sat 6/22	Sun 6/23	Mon 6/24	Tue 6/25	Wed 6/26	Thu 6/27	Fri 6/28	Sat 6/29	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
			4.00						4.00	4.00	4.00			16.00	ADMIN - Administrative Leave Salary	SB90CR3482	3401	SP04			LADA training 2/9, 3/9,4/13,5/18
	8.00	8.00	4.00	8.00	8.00			8.00	4.00	4.00	4.00	8.00		64.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-3 of 3

Category	Total	Week 1 (6/16-6/22)	Week 2 (6/23-6/29)
Administrative Leave Sala	16.00	4.00	12.00
Regular	64.00	36.00	28.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 12/29/2019

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 12/29/2019 to Saturday 01/11/2020

Sun 12/29	Mon 12/30	Tue 12/31	Wed 1/1	Thu 1/2	Fri 1/3	Sat 1/4	Sun 1/5	Mon 1/6	Tue 1/7	Wed 1/8	Thu 1/9	Fri 1/10	Sat 1/11	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
				8.00	8.00									16.00	FHSAL - Floating Holiday Salary	SB90CR3482	3401	SP04			
			8.00											8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
	8.00	8.00						8.00	8.00	8.00	8.00	8.00		56.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-4 of 4

Category	Total	Week 1 (12/29-1/4)	Week 2 (1/5-1/11)
Floating Holiday Salary	16.00	16.00	
Holiday Taken Salary	8.00	8.00	
Regular	56.00	16.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee
Manager Self Service
Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 05/17/2020

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 05/17/2020 to Saturday 05/30/2020

Sun 5/17	Mon 5/18	Tue 5/19	Wed 5/20	Thu 5/21	Fri 5/22	Sat 5/23	Sun 5/24	Mon 5/25	Tue 5/26	Wed 5/27	Thu 5/28	Fri 5/29	Sat 5/30	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
								8.00						8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
	8.00	8.00	8.00	8.00	8.00				8.00	8.00	8.00	8.00		72.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-3 of 3

Category	Total	Week 1 (5/17-5/23)	Week 2 (5/24-5/30)
Holiday Taken Salary	8.00		8.00
Regular	72.00	40.00	32.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

Previous Period Next Period

*Date 05/03/2020

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 05/03/2020 to Saturday 05/16/2020

Sun 5/3	Mon 5/4	Tue 5/5	Wed 5/6	Thu 5/7	Fri 5/8	Sat 5/9	Sun 5/10	Mon 5/11	Tue 5/12	Wed 5/13	Thu 5/14	Fri 5/15	Sat 5/16	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-2 of 2

Category	Total	Week 1 (5/3-5/9)	Week 2 (5/10-5/16)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 01/12/2020

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 01/12/2020 to Saturday 01/25/2020

Sun 1/12	Mon 1/13	Tue 1/14	Wed 1/15	Thu 1/16	Fri 1/17	Sat 1/18	Sun 1/19	Mon 1/20	Tue 1/21	Wed 1/22	Thu 1/23	Fri 1/24	Sat 1/25	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
								8.00						8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
	8.00	8.00	8.00	8.00	8.00				8.00	8.00	8.00	8.00		72.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-3 of 3

Category	Total	Week 1 (1/12-1/18)	Week 2 (1/19-1/25)
Holiday Taken Salary	8.00		8.00
Regular	72.00	40.00	32.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 04/19/2020

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 04/19/2020 to Saturday 05/02/2020

Sun 4/19	Mon 4/20	Tue 4/21	Wed 4/22	Thu 4/23	Fri 4/24	Sat 4/25	Sun 4/26	Mon 4/27	Tue 4/28	Wed 4/29	Thu 4/30	Fri 5/1	Sat 5/2	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-2 of 2

Category	Total	Week 1 (4/19-4/25)	Week 2 (4/26-5/2)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 03/08/2020

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 03/08/2020 to Saturday 03/21/2020

Sun 3/8	Mon 3/9	Tue 3/10	Wed 3/11	Thu 3/12	Fri 3/13	Sat 3/14	Sun 3/15	Mon 3/16	Tue 3/17	Wed 3/18	Thu 3/19	Fri 3/20	Sat 3/21	Total Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00 REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | | **1-2 of 2**

Category	Total	Week 1 (3/8-3/14)	Week 2 (3/15-3/21)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 02/23/2020

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 02/23/2020 to Saturday 03/07/2020

Sun 2/23	Mon 2/24	Tue 2/25	Wed 2/26	Thu 2/27	Fri 2/28	Sat 2/29	Sun 3/1	Mon 3/2	Tue 3/3	Wed 3/4	Thu 3/5	Fri 3/6	Sat 3/7	Total Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00 REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-2 of 2

Category	Total	Week 1 (2/23-2/29)	Week 2 (3/1-3/7)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 02/09/2020

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 02/09/2020 to Saturday 02/22/2020

Sun 2/9	Mon 2/10	Tue 2/11	Wed 2/12	Thu 2/13	Fri 2/14	Sat 2/15	Sun 2/16	Mon 2/17	Tue 2/18	Wed 2/19	Thu 2/20	Fri 2/21	Sat 2/22	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
								8.00						8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
	8.00	8.00	8.00	8.00	8.00				8.00	8.00	8.00	8.00		72.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-3 of 3

Category	Total	Week 1 (2/9-2/15)	Week 2 (2/16-2/22)
Holiday Taken Salary	8.00		8.00
Regular	72.00	40.00	32.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]

Senior Attorney

Actions

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Select Another Timesheet

*View By Calendar Period

*Date 01/26/2020

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 01/26/2020 to Saturday 02/08/2020

Sun 1/26	Mon 1/27	Tue 1/28	Wed 1/29	Thu 1/30	Fri 1/31	Sat 2/1	Sun 2/2	Mon 2/3	Tue 2/4	Wed 2/5	Thu 2/6	Fri 2/7	Sat 2/8	Total Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00 REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-2 of 2

Category	Total	Week 1 (1/26-2/1)	Week 2 (2/2-2/8)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 05/03/2020

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 05/03/2020 to Saturday 05/16/2020

Sun 5/3	Mon 5/4	Tue 5/5	Wed 5/6	Thu 5/7	Fri 5/8	Sat 5/9	Sun 5/10	Mon 5/11	Tue 5/12	Wed 5/13	Thu 5/14	Fri 5/15	Sat 5/16	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-2 of 2

Category	Total	Week 1 (5/3-5/9)	Week 2 (5/10-5/16)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period
*Date 03/22/2020
Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 96.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 03/22/2020 to Saturday 04/04/2020

Sun 3/22	Mon 3/23	Tue 3/24	Wed 3/25	Thu 3/26	Fri 3/27	Sat 3/28	Sun 3/29	Mon 3/30	Tue 3/31	Wed 4/1	Thu 4/2	Fri 4/3	Sat 4/4	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
							16.00							16.00	DAFLX - DA On-Call Flex Time Bank	SB90CR3482	3401	SP04			MDIC on call flex time 03/23/2020 - 03/29/2020 JF
	8.00	8.00	8.00	8.00	8.00			8.00	6.00	4.00	8.00	8.00		74.00	REG - Regular	SB90CR3482	3401	SP04			
									2.00	4.00				6.00	REG - Regular	SB90CR3482	FI06	SP04			CARU outreach during covid

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-3 of 3

Category	Total	Week 1 (3/22-3/28)	Week 2 (3/29-4/4)
DA On-Call Flex Time Bank	16.00		16.00
Regular	80.00	40.00	40.00
Total	96.00	40.00	56.00

Return to Select Employee
Manager Self Service
Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 06/12/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period
*Date 04/05/2020
Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

Reported time on or before 06/11/2022 is for a prior period.

From Sunday 04/05/2020 to Saturday 04/18/2020

Sun 4/5	Mon 4/6	Tue 4/7	Wed 4/8	Thu 4/9	Fri 4/10	Sat 4/11	Sun 4/12	Mon 4/13	Tue 4/14	Wed 4/15	Thu 4/16	Fri 4/17	Sat 4/18	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	6.00	4.00	7.75	8.00			8.00	8.00	6.75	8.00	8.00		72.50	REG - Regular	SB90CR3482	3401	SP04			
		2.00												2.00	REG - Regular	SB90CR3482	FI06	SP04			1 hour covid family law training, 1 hour phone call and email Family Bar President and Fam law judge
			4.00											4.00	REG - Regular	SB90CR3482	FI06	SP04			email to family law judge, emails ref caru outreach during covid 19
				0.25										0.25	REG - Regular	SB90CR3482	FI06	SP04			skype with supervisor ref family law judge during covid
										1.25				1.25	REG - Regular	SB90CR3482	FI06	SP04			emails with family bar president, emails with CDAA CARU attorneys ref covid and good cause

Reported Time Status | Summary | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-2 of 2

Category	Total	Week 1 (4/5-4/11)	Week 2 (4/12-4/18)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Actions

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Select Another Timesheet

*View By Calendar Period

*Date 05/17/2020

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 05/17/2020 to Saturday 05/30/2020

Sun 5/17	Mon 5/18	Tue 5/19	Wed 5/20	Thu 5/21	Fri 5/22	Sat 5/23	Sun 5/24	Mon 5/25	Tue 5/26	Wed 5/27	Thu 5/28	Fri 5/29	Sat 5/30	Total	Time Reporting Code	Project ID	Activity ID	Function	9/30	Pay Period	Comments
								8.00						8.00	HOLS - Holiday Taken Salary	SB90CR3482	3401	SP04			
	8.00	8.00	8.00	8.00	8.00				8.00	8.00	8.00	8.00		72.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | | **1-3 of 3**

Category	Total	Week 1 (5/17-5/23)	Week 2 (5/24-5/30)
Holiday Taken Salary	8.00		8.00
Regular	72.00	40.00	32.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Actions

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department:	2101	Special Prosecutions Division
Union Code:	ACJ	CJAAVC Supervisory
Schedule ID:	8_HR_SCH	8 Hour Schedule Mon-Fri

Select Another Timesheet

*View By Calendar Period

*Date 05/31/2020

Previous Period Next Period

Scheduled Hours 80.00 **Reported Hours** 80.00

Paycheck/Advice Comments

by:

Reported time on or before 05/14/2022 is for a prior period.

From Sunday 05/31/2020 to Saturday 06/13/2020

Sun 5/31	Mon 6/1	Tue 6/2	Wed 6/3	Thu 6/4	Fri 6/5	Sat 6/6	Sun 6/7	Mon 6/8	Tue 6/9	Wed 6/10	Thu 6/11	Fri 6/12	Sat 6/13	Total	Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00	REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | 1-2 of 2

Category	Total	Week 1 (5/31-6/6)	Week 2 (6/7-6/13)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Timesheet

[redacted]
Senior Attorney

Employee ID [redacted]

Earliest Change Date 05/15/2022

Department: 2101 Special Prosecutions Division
Union Code: ACJ CJAAVC Supervisory
Schedule ID: 8_HR_SCH 8 Hour Schedule Mon-Fri

Actions

Select Another Timesheet

*View By Calendar Period

*Date 06/14/2020

Previous Period Next Period

Scheduled Hours 80.00 Reported Hours 80.00

Paycheck/Advice Comments

by:

*Reported time on or before 05/14/2022 is for a prior period.

From Sunday 06/14/2020 to Saturday 06/27/2020

Sun 6/14	Mon 6/15	Tue 6/16	Wed 6/17	Thu 6/18	Fri 6/19	Sat 6/20	Sun 6/21	Mon 6/22	Tue 6/23	Wed 6/24	Thu 6/25	Fri 6/26	Sat 6/27	Total Time Reporting Code	Project ID	Activity ID	Function	9/80	Pay Period	Comments
	8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00 REG - Regular	SB90CR3482	3401	SP04			

Reported Time Status | **Summary** | Leave / Compensatory Time

Reported Time Summary

Personalize | Find | | 1-2 of 2

Category	Total	Week 1 (6/14-6/20)	Week 2 (6/21-6/27)
Regular	80.00	40.00	40.00
Total	80.00	40.00	40.00

Return to Select Employee

Manager Self Service

Time Management

Child Abduction / Recovery Unit

[redacted] DAI I

June 2020

CHILD ABDUCTION — Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total.

	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			
A	Family Code Sections 3130 & 3131															9	9	9	9				7		9	9	8			9	9			87
	CC:Enforcement of Decrees																																	0
B	Family Code Sections 3130 & 3131																																	0
	CC: Court Activity																																	0
C	Out of State Decrees																																	0
	Family Code 3400 et seq. UCCJEA																																	0
	CC: Offender Detention																																	0
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																	0
	PC: Return of Detained or Concealed Child																																	0
E	Total: Lines A through D																																	0
F	Non-Custody of Minors																																	0
G	Subtotal (Add Lines E and F)																																	0
H	Training / Other Case/ Range/ Meetings/ Personnel																						2											2
I	Vacation, Sick Leave, Holiday, Etc.												5																					5
J	**DUTY DESK**																							9										9
	Policy Review/POST Training online																																	0
																																		0
	DAILY GRAND TOTAL	0	0	0	0	0	0	0	0	0	0	0	5	0	0	9	9	9	9	0	0	0	9	9	9	9	8	0	0	9	9			103

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

[redacted]

DA Investigator I — Job Classification

7/2/20 — Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to [redacted] and correct and the activities

7/6/20

Ventura County District Attorney's Office
Employee Time Study

Employee Name: [redacted] Investigator

Month: February-20

Day	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
REFU																																0
MF																																0
CEPU																																0
CARU																								2								2
WCFU																																0
VCAT																																0
AIFU				8	9	9	9			9	9	9	9	9				9	9		9			7	9	9	9	9				150
SRT																																0
Background Inv.																																0
Duty Desk																				9												9
Annual Leave / Comp. Leave																																0
Vacation Leave				1																												1
Sick Leave																																0
SIU																																0
Other: HOLIDAY																	9															9
Total Time:	0	0	0	9	9	9	9	0	0	9	9	9	9	9	0	0	9	9	9	9	9	0	0	9	9	9	9	9	0	0	0	171

[redacted]

3/9/20

3/9/20

Exhibit 2

to Declaration of Derek Fouarge

COUNTY OF VENTURA
(Pay Period: Beginning Date 03/10/2019 Ending Date 03/23/2019 Issue Date 03/29/2019)
MANUAL DISBURSEMENT REPORT

BusUnit: DAOVC
DeptId: 2101
Name: [redacted]

Man Dis Nbr: 3995297
Man Dis Type: BIWEEKLY

Emplid: [redacted]
Class: 01
Rate: 66.651742
Std Hours: 80
Hire Date: 01/09/2011

JobCode: 00650
Union Name:
Workgroup: [redacted]

Fedrl W4 Status: S/0
State W4 Status: S/0

JobCode Descr: [redacted]
Ret Tier: 1
Ret Plan: 2
Assgn Age: 27
Ret Group: DSD1227DEF
Override Opt:

Run ID: 2019-07
Begin Dt: 03/10/2019
End Dt: 03/23/2019
Issue Date: 03/29/2019
Cont Service Hrs: 17,112.00
HR91 version

DESCRIPTION	*--CUR--*	*--QTR--*	*--YTD--*	*FISCAL*
Gross Pay	5975.27	42086.73	42086.73	128516.72
Net Pay	1306.19	19892.67	19892.67	67102.34

COMPONENTS OF PAY	*--RATE--*
NAHRLY	66.651742

Fedrl Non-Tax	4291.80	14331.16	14331.16	32739.62
State Non-Tax	4291.80	14331.16	14331.16	32739.62
Fedrl Taxable	1683.47	27755.57	27755.57	95777.10
State Taxable	1683.47	27755.57	27755.57	95777.10
FICA Taxable	0.00	0.00	0.00	0.00
MEDI Taxable	5692.54	40107.62	40107.62	123174.12
SDI Taxable	0.00	0.00	0.00	0.00
UIB Taxable	5692.54	40107.62	40107.62	115179.53

TAX DEDUCTIONS	*--CUR--*	*--QTR--*	*--YTD--*	*FISCAL*
Fedrl Withholding				
State Withholding				
Addl Fedrl Withholding				
Addl State Witholding				
FICA Withholding				
MEDI Withholding				
SDI Withholding				
EIC Income Credit				
County FICA	0.00	0.00	0.00	0.00
County MEDI	82.54	581.56	581.56	1786.03
County UIB	3.99	28.08	28.08	80.63
County W/C	396.23	2785.81	5584.66	10836.41
LTD-Long Term Disability	0.00	0.00	0.00	0.00
RCRC-County Regular	0.00	0.00	0.00	0.00
RCOLFC-County CST-LVP	-584.98	-4094.86	-4094.86	-12414.25
RCRRP-County Reg Pickup	0.00	0.00	0.00	0.00
RCCOLP-County COL Pickup	0.00	0.00	0.00	0.00
RRFC-County Contribution	3847.48	26932.36	26932.36	82433.09
REREGD-Empl Regular	0.00	0.00	0.00	0.00
RECOLD-Empl CST-LIV	0.00	0.00	0.00	0.00
REPOB-Retirement POB	0.00	0.00	0.00	0.00
County Flex Subsidy	0.00	0.00	0.00	0.00

-LEAVE-	*--EARN-*	*--ADJ--*	*-TAKEN-*	*--EXP--*	*--BAL--*
50 Sick Hours	0.00	0.00	0.00		0.00
51 Vacation Hours	7.69	0.00	0.00		346.88
52 Holiday PTO Hours	0.00	0.00	0.00	0.00	0.00
-- Comp Time Off	0.00	0.00	0.00		0.00
-- Floating Holiday	0.00	0.00	0.00		9.00

	----Current----		*------YTD------*		*----FISCAL-----*	
SPECIAL Accumulators	*-HRS-*	*--AMT--*	*-HRS-*	*--AMT--*	*-HRS-*	*--AMT--*
401 401k	80.00	5332.14	560.00	37325.00	1600.00	106642.84
40M 401k Mgmt/CJAAVC	80.00	5332.14	560.00	37325.00	1600.00	106642.84
457 457 Earnings	80.00	5692.54	562.50	40107.62	1715.50	123174.12
HAR Ret Safe Harbor	80.00	5653.27	560.00	39572.91	1609.00	114617.01
RTF Ret Earns Final	0.00	5975.27	0.00	41826.91	0.00	128123.60
W/C Reportable	0.00	5653.27	0.00	39746.99	0.00	120931.01

EARNINGS That Add to Gross						
APC Advanced POST C	0.00	210.73	0.00	1475.11	0.00	4214.60
B2S Bilingual Leve	0.00	110.40	0.00	772.80	0.00	2208.00
FCD Flex Credit VCD	0.00	322.00	0.00	2254.00	0.00	6440.00
REG Regular	80.00	5332.14	503.00	33525.83	1402.00	93445.74
EARNINGS That do not Add to Gross						
CBK Cash Back Flex	0.00	39.27	0.00	274.89	0.00	1097.40
L80 Limit 80 hours	80.00	5332.14	560.00	37324.98	1600.00	106642.80

	-----Current-----		*--YEAR TO DATE---*		*-----FISCAL------*	
Deductions	*EMPL*	*COUNTY*	*-EMPL-*	*COUNTY*	*-EMPL-*	*COUNTY*
D_CT A						
D_DUE1 A						
D_VISI A						
RERGBD B						
RECLBD B						
401K B						
FID457 B						
MD00 B						
RECOMP N	5975.27		41826.91		128123.60	
D_LTD N	15.23		106.61		315.67	
401K P	133.30		266.60		399.90	
TOTAL B						

Child Abduction / Recovery Unit

CHILD ABDUCTION

June-18

Round hours to the nearest quarter hour or 15 min = .25 Holiday(s) record paid hours, if scheduled to work, on non-alloc line and total

	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			
A	Family Code Sections 3130 & 3131																		9	9							9	9	9	9				54
	CC:Enforcement of Decrees																																	0
B	Family Code Sections 3130 & 3131																																	0
	CC: Court Activity																																	0
C	Out of State Decrees																																	0
	Family Code 3400 et seq. UCCJEA																																	0
	CC: Offender Detention																																	0
D	CA Penal Code Sections 278 & 278.5 (Criminal)																																	0
	PC: Return of Detained or Concealed Child																																	0
E	Total: Lines A through D																																	0
F	Non-Custody of Minors																																	0
G	Subtotal (Add Lines E and F)																																	0
H	Training / Other Case/ Range/ Meetings/ Personnel																																	0
I	Vacation, Sick Leave, Holiday, Etc.																				9	9	9											27
J	**DUTY DESK**																																	0
	DAILY GRAND TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	9	9	9	9	0	0	0	9	9	9	9	0	0		81

EMPLOYEE : I certify that this is a true and accurate report of my time and the activities were performed as shown.

7/2/18

Employee's Signature Job Classification Date

SUPERVISOR: I certify that the employee's time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct and the activities

Supervisor's Signature Job Classification Date

COUNTY OF VENTURA

(Pay Period: Beginning Date 10/20/2019 Ending Date 11/02/2019 Issue Date 11/08/2019)

MANUAL DISBURSEMENT REPORT

BusUnit:	DAOVC	Emplid:	[redacted]	JobCode:	00447	JobCode Descr:	[redacted]
DeptId:	2101	Class:	01	Union Name:	[redacted]	Ret Tier:	1
Name:	[redacted]	Rate:	70.984841	Workgroup:	[redacted]	Ret Plan:	2
		Std Hours:	80			Assgn Age:	27
Man Dis Nbr:	4132226	Hire Date:	02/07/2010	Fedrl W4 Status:	S/0	Ret Group:	DSD1227GDP
Man Dis Type:	BIWEEKLY			State W4 Status:	S/2	Override Opt:	

Run ID:	2019-23
Begin Dt:	10/20/2019
End Dt:	11/02/2019
Issue Date:	11/08/2019
Cont Service Hrs:	21,360.00
HR91 version	

DESCRIPTION	*--CUR--*	*--QTR--*	*--YTD--*	*FISCAL*
Gross Pay	7709.84	39067.41	163680.49	82968.02
Net Pay	2858.40	13079.42	61066.65	27390.09

COMPONENTS OF PAY	*--RATE--*
NAHRLY	70.984841

Fedrl Non-Tax	2251.76	8501.03	49917.41	23080.78
State Non-Tax	2251.76	8501.03	49917.41	23080.78
Fedrl Taxable	5458.08	18023.35	101220.05	47344.21
State Taxable	5458.08	18023.35	101220.05	47344.21
FICA Taxable	0.00	0.00	0.00	0.00
MEDI Taxable	6583.16	22017.66	124097.14	58031.51
SDI Taxable	0.00	0.00	0.00	0.00
UIB Taxable	5477.16	20911.66	122991.14	56925.51

TAX DEDUCTIONS	*--CUR--*	*--QTR--*	*--YTD--*	*FISCAL*
Fedrl Withholding				
State Withholding				
Addl Fedrl Withholding				
Addl State Witholding				
FICA Withholding				
MEDI Withholding				
SDI Withholding				
EIC Income Credit				
County FICA	0.00	0.00	0.00	0.00
County MEDI	95.46	319.26	1799.41	841.46
County UIB	2.74	10.46	74.71	28.46
County W/C	506.91	2949.26	11631.82	12667.32
LTD-Long Term Disability	0.00	0.00	0.00	0.00
RCRC-County Regular	0.00	0.00	0.00	0.00
RCOLFC-County CST-LVP	-922.93	-3276.64	-16438.88	-8598.04
RCRRP-County Reg Pickup	0.00	0.00	0.00	0.00
RCCOLP-County COL Pickup	0.00	0.00	0.00	0.00
RRFC-County Contribution	4995.32	17734.65	98821.84	47251.55
REREGD-Empl Regular	0.00	0.00	0.00	0.00
RECOLD-Empl CST-LIV	0.00	0.00	0.00	0.00
REPOB-Retirement POB	0.00	0.00	0.00	0.00
County Flex Subsidy	0.00	0.00	0.00	0.00

-LEAVE-	*--EARN-*	*--ADJ--*	*-TAKEN-*	*--EXP--*	*--BAL--*
50 Sick Hours	0.00	0.00	0.00		0.00
51 Vacation Hours	7.69	0.00	0.00		301.92
52 Holiday PTO Hours	0.00	0.00	0.00	0.00	0.00
-- Comp Time Off	9.25	0.00	0.00		63.76
-- Floating Holiday	0.00	0.00	0.00		9.00

	----Current----		*------YTD------*		*----FISCAL-----*	
SPECIAL Accumulators	*-HRS-*	*--AMT--*	*-HRS-*	*--AMT--*	*-HRS-*	*--AMT--*
401 401k	80.00	5678.79	1920.00	135451.62	880.00	62466.64
40M 401k Mgmt/CJAAVC	80.00	5678.79	1920.00	135451.62	880.00	62466.64
457 457 Earnings	89.25	7337.84	1946.50	142698.33	889.25	66332.99
HAR Ret Safe Harbor	80.00	7005.52	1920.00	141755.14	880.00	66000.67
RTF Ret Earns Final	0.00	7377.52	0.00	150183.14	0.00	70092.67
W/C Reportable	0.00	6122.17	0.00	141281.07	0.00	65117.32

EARNINGS That Add to Gross						
APC Advanced POST C	0.00	220.73	0.00	5197.52	0.00	2428.03
CFO Comp Time FLSA	9.25	332.32	26.50	943.19	9.25	332.32
FCD Flex Credit VCD	0.00	372.00	0.00	8428.00	0.00	4092.00
REG Regular	80.00	5678.79	1810.50	127726.53	825.00	58562.49
UFM Uniform Allowan	0.00	1106.00	0.00	1106.00	0.00	1106.00
EARNINGS That do not Add to Gross						
L80 Limit 80 hours	80.00	5678.79	1920.00	135451.66	880.00	62466.69
OTC Sheriff Overtim	9.25	656.61	26.50	1863.00	9.25	656.61

	-----Current-----		*--YEAR TO DATE---*		*-----FISCAL------*	
Deductions	*EMPL*	*COUNTY*	*-EMPL-*	*COUNTY*	*-EMPL-*	*COUNTY*
D_VISI A						
D_DUE1 A						
D_DLT3 A						
RECLBD B						
RERGBD B						
MDS11 B						
D_LTD N	15.23		365.52		167.53	
RECOMP N	7377.52		150183.14		70092.67	
TOTAL B						

8. Claiming Instructions

Office of the State Controller

State-Mandated Costs Claiming Instructions No. 2012-32

Custody of Minors-Child Abduction and Recovery

Revised October 1, 2017

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Custody of Minors-Child Abduction and Recovery program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the Parameters and Guidelines (Ps & Gs). The amended Ps & Gs are included as an integral part of the claiming instructions.

On September 19, 1979, CSM adopted a Statement of Decision finding that the test claim legislation imposes a reimbursable state-mandated program on local agencies within the meaning of article XIII B, section 6 of the California Constitution and GC section 17514.

On October 30, 2009, CSM approved the amendments to the Ps & Gs to clarify the source documentation requirements and record retention language, as requested by the SCO.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Any county, as defined in GC section 17515, that incurs increased costs as a result of this mandate is eligible to claim for reimbursement.

Reimbursement Claim Deadline

Annual reimbursement claims for the **2016-17** fiscal year may be filed by **February 15, 2018**, without a late penalty. **Claims filed more than one year after the filing date will not be accepted.**

Penalty

- **Initial Reimbursement Claims**

  When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claims**

  When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount, not to exceed $10,000, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564(a), states that no claim may be filed pursuant to sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**$1,000**).

Reimbursement of Claims

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

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating: "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5.

Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps & Gs adopted by CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by SCO no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for SCO to initiate an audit will commence to run from the date of initial payment of the claim.

All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to SCO on request.

Record Retention

All documentation to support actual costs claimed must be retained for a period of three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated or no payment was made at the time the claim was filed, the time for SCO to initiate an audit will be from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and must be made available to SCO on request.

Claim Submission

Submit a signed original Form FAM-27 and one copy with required documents. **Please sign the Form FAM-27 in blue ink and attach the copy to the top of the claim package.**

Mandated costs claiming instructions and forms are available online at the SCO's website: **www.sco.ca.gov/ard_mancost.html.**

Use the following mailing addresses:

If delivered by U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Local Government Programs and Services Division
P.O. Box 942850
Sacramento, CA 94250

If delivered by other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Local Government Programs and Services Division
3301 C Street, Suite 700
Sacramento, CA 95816

For more information, contact the Local Reimbursements Section by email at LRSLGPSD@sco.ca.gov, by telephone at (916) 324-5729, or by writing to the address above.

Amended: October 30, 2009
Amended: August 26, 1999
Amended: July 25, 1987
Amended: July 19, 1984
Adopted: January 21, 1981

AMENDMENT TO PARAMETERS AND GUIDELINES

Family Code Sections 3060 TO 3064, 3130 TO 3134.5, 3408, 3411, and 3421
Penal Code Sections 277, 278, and 278.5
Welfare And Institutions Code Section 11478.5

Chapter 1399, Statutes of 1976
Chapter 162, Statutes of 1992
Chapter 988, Statutes of 1996

Custody of Minors-Child Abduction and Recovery

05-PGA-26 (CSM 4237)

State Controller's Office, Claimant

This amendment is effective beginning with claims filed for the
July 1, 2005 through June 30, 2006 period of reimbursement.

I. SUMMARY OF MANDATE

Chapter 1399, Statutes of 1976, added Sections 4600.1 and 4604 to and amended Sections 5157, 5160, and 5169 of the Civil Code, added Section 278 and 278.5 to the Penal Code, and amended sections 11478.5 of the Welfare and Institutions Code, which increased the level of service provided by several county departments which must become involved in child custody matters. Where previously parents or others interested in the custody status of minors pursued their interests in court with no assistance from law enforcement agencies, due to this statute counties are required to actively assist in the resolution of custody problems and the enforcement of custody decrees. To accomplish this, several additional tools were provided to the courts and enforcement agencies in this legislation, including changes in the procedures for filing petitions to determine custody and enforce visitation rights, increased authorization to issue warrants of arrest to insure compliance, and increased access to locator and other information maintained by County and State departments. These activities increased the level of service provided to the public under Title 9 of Part 5 of the Civil Code, the Uniform Child Custody Jurisdiction Act.

Chapter 990, Statutes of 1983, amended Section 4604 of the Civil Code to clarify that the enforcement requirements of this section applied to visitation decrees as well as custody decrees.

Chapter 162, Statutes of 1992, repealed Sections 4600.1, 4604, 5157, 5160, and 5169 of the Civil Code and without substantial change enacted Sections 3060 to 3064, 3130 to 3134.5, 3408, 3411, and 3421 of the Family Code.

Chapter 988, Statutes of 1996, the Parental Kidnapping Prevention Act, repealed Sections 277, 278 and 278.5 of the Penal Code and enacted in a new statutory scheme in Sections 277, 278 and 278.5 which eliminated the distinction between cases with and cases without a preexisting child custody order.

II. BOARD OF CONTROL DECISIONS

On September 19, 1979, the Board of Control determined that Chapter 1399, Statutes of 1976, imposed a reimbursable state mandate upon counties by requiring district attorney offices to actively assist in the resolution of child custody problems including visitation disputes, the enforcement of custody decrees and of any other order of the court in a child custody proceeding. These activities include all actions necessary to locate a child, the enforcement of child custody decrees, orders to appear, or any other court order defraying expenses related to the return of an illegally detained, abducted or concealed child, proceeding with civil court actions, and guaranteeing the appearance of offenders and minors in court actions. The Board's finding was in response to a claim of first impression filed by the County of San Bernardino.

III. ELIGIBLE CLAIMANTS

Any county which incurs increased costs as a result of this mandate is eligible to claim reimbursement of those costs.

IV. PERIOD OF REIMBURSEMENT

This amendment is effective beginning with claims filed for the July 1, 2005 through June 30, 2006 period of reimbursement.

Chapter 1399, Statutes of 1976, became effective January 1, 1977. Section 17557 of the Government Code (GC) stated that a test claim must be submitted on or before November 30th following a given fiscal year to establish eligibility for that fiscal year. The test claim for this mandate was filed on April 17, 1979; therefore, costs incurred on or after July 1, 1978, are reimbursable. San Bernardino County may claim and be reimbursed for mandated costs incurred on or after July 1, 1977.

Actual costs for one fiscal year should be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to section 17561 (d) (3) of the Government Code (GC), all claims for reimbursement of costs shall be submitted within 120 days of issuance of the claiming instructions by the State Controller.

If the total costs for a given fiscal year do not exceed $200, no reimbursement shall be allowed, except as otherwise allowed by Government Code Section 17564.

V. REIMBURSABLE COSTS

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

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon personal knowledge." Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

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

A. Scope of the Mandate

Counties shall be reimbursed for the increased costs which they are required to incur to have the district attorney actively assist in the resolution of child custody and visitation problems; for the enforcement of custody and visitation orders; for all actions necessary to locate and return a child(ren) by use of any appropriate civil or criminal proceeding; and for complying with other court orders relating to child custody or visitation, as provided in Family Code Sections 3130 to 3134.5, with the exception of those activities listed in

Section VI.

B. Reimbursable Activities

For each eligible claimant meeting the above criteria, all direct and indirect costs of labor, materials and supplies, training and travel for the following activities are eligible for reimbursement:

1. Obtaining compliance with court orders relating to child custody or visitation proceedings and the enforcement of child custody or visitation orders, including:

   a. Contact with child(ren) and other involved persons.

      (1) Receipt of reports and requests for assistance.

      (2) Mediating with or advising involved individuals. Mediating services may be provided by other departments. If this is the case, indicate the department.

      (3) Locating missing or concealed offender and child(ren).

   b. Utilizing any appropriate civil or criminal court action to secure compliance.

      (1) Preparation and investigation of reports and requests for assistance.

      (2) Seeking physical restraint of offenders and/or the child(ren) to assure compliance with court orders.

      (3) Process services and attendant court fees and costs.

      (4) Depositions.

   c. Physically recovering the child(ren).

      (1) Travel expenses, food, lodging, and transportation for the escort and child(ren).

      (2) Other personal necessities for the child. All such items purchased must be itemized.

2. Court actions and costs in cases involving child custody or visitation orders from another jurisdiction, which may include, but are not limited to, utilization of the Uniform Child Custody Jurisdiction Act (Family Code Sections 3400 through 3425) and actions relating to the Federal Parental Kidnapping Prevention Act (42 USC 1738A) and The Hague Convention of 25 October 1980 on the Civil Aspects of International Child Abduction (Senate Treaty Document 99-11, 99th Congress, 1st Session).

   a. Cost of providing foster care or other short-term care for any child pending return to the out-of-jurisdiction custodian. The reimbursable period of foster home care or other short-term care

may not exceed three days unless special circumstances exist.

Please explain the special circumstances. A maximum of ten days per child is allowable. Costs must be identified per child, per day. This cost must be reduced by the amount of state reimbursement for foster home care which is received by the county for the child(ren) so placed.

b. Cost of transporting the child(ren) to the out-of-jurisdiction custodian.

(1) Travel expenses, food, lodging, and transportation for the escort and child(ren).

(2) Other personal necessities for the child(ren). All such items purchased must be itemized. Cost recovered from any party, individual or agency, must be shown and used as an offset against costs reported in this section.

(3) Securing appearance of offender and/or child(ren) when an arrest warrant has been issued or other order of the court to produce the offender or child(ren).

(a) Cost of serving arrest warrant or order and detaining the individual in custody, if necessary, to assure appearance in accordance with the arrest warrant or order.

(b) Cost of providing foster home care or other short-term care for any child requiring such because of the detention of the individual having custody. The number of days for the foster home care or short-term care shall not exceed the number of days of the detention period of the individual having physical custody of the minor.

(4) Return of an illegally obtained or concealed child(ren) to the legal custodian or agency.

(a) Costs of food, lodging, transportation and other personal necessities for the child(ren) from the time he/she is located until he/she is delivered to the legal custodian or agency. All personal necessities purchased must be itemized.

(b) Cost of an escort for the child(ren), including costs

of food, lodging, transportation and other expenses where such costs are a proper charge against the county. The type of escort utilized must be specified.

Any funds received as a result of costs assessed against a defendant or other party in a criminal or civil action for the return or care of the minor(s) (or defendant, if not part of a criminal extradition) must be shown and used as an offset against these costs.

VI. NON-REIMBURSABLE COSTS

A. Costs associated with criminal prosecution, commencing with the defendant's first appearance in a California court, for offenses defined in Sections 278 or 278.5 of the Penal Code, wherein the missing, abducted, or concealed child(ren) has been returned to the lawful person or agency.

VII. CLAIM PREPARATION AND SUBMISSION

Claims for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section V of this document.

A. Direct Costs

Direct costs are defined as costs that can be traced to specific goods, services, units, programs, activities or functions.

Claimed costs shall be supported by the following cost element information:

1. Salary and Employees' Benefits

Identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study. Benefits are reimbursable; however, benefit rates must be itemized. If no itemization is submitted, 21 percent must be used for computation of claimed cost.

2. Contracted Services

Provide copies of the contract, separately show the contract services performed relative to the mandate, and the itemized costs for such services. Invoices must be submitted as supporting documentation with

the claim.

3. Materials and Supplies

Only expenditures which can be identified as a direct cost of the mandate such as, but not limited to, vehicles, office equipment, communication devices, memberships, subscriptions, publications, may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates and allowances received from the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

4. Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlement are eligible for reimbursement in accordance with the rules of the local jurisdiction. Provide the name(s) of the traveler(s), purpose of travel, inclusive dates and times of travel, destination points, and travel costs.

5. Training

The cost of 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 date(s) attended, and the location. Reimbursable costs may include salaries and benefits, registration fees, transportation, lodging, and per diem. Ongoing training is essential to the performance of this mandate because of frequent turnover in staff, rapidly changing technology, and developments in case law, statutes, and procedures. Reimbursable training under this section includes child abduction training scheduled during the California Family Support Council's conferences, the annual advanced child abduction training sponsored by the California District Attorney Association, and all other professional training.

B. Indirect Costs

Indirect costs are defined as costs which are incurred for a common or joint purpose, benefiting more than one program and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both (1) overhead costs of the unit performing the mandate, and (2) the costs of central government services distributed to other departments based on a systematic and rational basis through

a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the OMB Circular A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) for the department if the indirect cost rate claimed exceeds 10%. If more than one department is claiming indirect costs for the mandated program, each department must have its own ICRP prepared in accordance with OMB Circular A-87. An ICRP must be submitted with the claim when the indirect cost rate exceeds 10%.

1. Reimbursements

   On a separate schedule, show details of any reimbursements received from the individuals or agencies involved in these cases. Show the total amount of such reimbursements as a reduction of the amount claimed on the cost summary form.

   In addition, the costs claimed must be reduced by the amount recovered from the charges imposed by the court.

   Any amount received by a county and forwarded directly to the state, must be reported on the cost summary form, but will not reduce the amount of the claim.

2. Mileage and Travel

   Local entities will be reimbursed according to the rules of the local jurisdiction.

VIII. RECORD RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter1 is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described in Section V, must be retained during the period subject to audit. If the Controller has initiated an audit during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

1 This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

IX. OFFSETTING SAVINGS AND OTHER REIMBURSEMENT

Any offsetting savings the claimant experiences as a direct result of this statute must be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source e.g., federal, state, etc., shall be identified and deducted from the claim.

X. REQUIRED CERTIFICATION

An authorized representative of the claimant will be required to provide a certification of the claim, as specified in the State Controller's claiming instructions, for those costs mandated by the state contained therein.

CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY CLAIM FOR PAYMENT

For State Controller Use Only

(19) Program Number 00013
(20) Date Filed
(21) LRS Input

PROGRAM 013

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box Suite

City State Zip Code

		Type of Claim	**Reimbursement Claim Data**	
	(03)	(09) Reimbursement ☐	(22) FORM 1, (04) 1. (f)	
	(04)	(10) Combined ☐	(23) FORM 1, (04) 2. (f)	
	(05)	(11) Amended ☐	(24) FORM 1, (04) 3. (f)	
			(25) FORM 1, (04) 4. (f)	
			(26) FORM 1, (06)	
			(27) FORM 1, (07)	
			(28) FORM 1, (09)	
			(29) FORM 1, (10)	
Fiscal Year of Cost	(06)	(12)	(30)	
Total Claimed Amount	(07)	(13)	(31)	
Less: **10% Late Penalty** (refer to attached Instructions)		(14)	(32)	
Less: **Prior Claim Payment Received**		(15)	(33)	
Net Claimed Amount		(16)	(34)	
Due from State	(08)	(17)	(35)	
Due to State		(18)	(36)	

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.

I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received for reimbursement of costs claimed herein and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues and reimbursements set forth in the parameters and guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer

Date Signed _____

Telephone Number _____

Email Address _____

Type or Print Name and Title of Authorized Signatory

(38) Name of Agency Contact Person for Claim

Telephone Number _____

Email Address _____

Name of Consulting Firm / Claim Preparer

Telephone Number _____

Email Address _____

PROGRAM 013	CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27

(01) Enter the claimant identification number assigned by the State Controller's Office.

(02) Enter claimant official name, county of location, street or postal office box address, city, State, and zip code.

(03) to (08) Leave blank.

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) Not applicable.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate Form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim as shown on Form 1 line (11). The total claimed amount must exceed $1,000; minimum claim must be $1,001.

(14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or otherwise specified in the claiming instructions, following the fiscal year in which costs were incurred or the claims must be reduced by a late penalty. Enter zero if the claim filed on time. Otherwise, enter the penalty amount as a result of the calculation formula as follows:

- Late Initial Reimbursement Claims: Form FAM-27 line (13) multiplied by 10%, without limitation; or
- Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed $10,000.

(15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.

(16) Enter the net claimed amount by subtracting the sum of lines (14) and (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (29) Bring forward the cost information as specified on the left-hand column of lines (22) through (29) for the reimbursement claim, e.g., Form 1, (04) 1. (f), means the information is located on Form 1, block (04), line 1., column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. The indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the process**.

(30) to (36) Leave blank.

(37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, type or print name and title, telephone number, and email address. **Claims cannot be paid unless accompanied by an original signed certification**. **(Please sign the Form FAM-27 in blue ink and attach the copy to the top of the claim package.)**

(38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, the claim preparer, telephone number, and email address.

SUBMIT A SIGNED ORIGINAL FORM FAM-27 AND ONE COPY WITH ALL OTHER FORMS TO:

Address, if delivered by U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Local Government Programs and Services Division
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

Office of the State Controller
Attn: Local Reimbursements Section
Local Government Programs and Services Division
3301 C Street, Suite 700
Sacramento, CA 95816

PROGRAM 013	CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY CLAIM SUMMARY	FORM 1

(01) Claimant	(02) Fiscal Year 20___/20___
(03) Department	

Direct Costs	**Object Accounts**					
(04) Reimbursable Activities	(a) Salaries	(b) Benefits	(c) Materials And Supplies	(d) Contract Services	(e) Travel And Training	(f) Total
1. Compliance with Court Orders						
2. Court Costs for Out-of-Jurisdiction Cases						
3. Secure Appearance of Offender						
4. Return of Children to Custodian						
(05) Total Direct Costs						

Indirect Costs		
(06) Indirect Cost Rate	[From ICRP or 10%]	%
(07) Total Indirect Costs	[Refer to Claim Summary Instructions]	
(08) Total Direct and Indirect Costs	[Line (05)(g) + line (07)]	
Cost Reduction		
(09) Less: Offsetting Revenues		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]	

PROGRAM 013	CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY CLAIM SUMMARY INSTRUCTIONS	FORM 1

(01) Enter the name of the claimant.

(02) Enter the fiscal year of claim.

(03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 should be completed for each department.

(04) For each reimbursable activity, enter the total from Form 2, line (05), columns (d) through (h) to Form 1, block (04), columns (a) through (e) in the appropriate row. Total each row.

(05) Total columns (a) through (f).

(06) Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits, without preparing an Indirect Cost Rate Proposal (ICRP). If an indirect cost rate of greater than 10% is used, include the ICRP with the claim.

(07) Local agencies have the option of using the flat rate of 10% of direct labor costs or using a department's ICRP in accordance with Office of Management and Budget Circular 2 CFR, Chapter I and Chapter II, Part 200 et al. If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by 10%. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.

(08) Enter the sum of Total Direct Costs, line (05)(5), and Total Indirect Costs, line (07).

(09) If applicable, enter any revenue received by the claimant for this mandate from any state or federal source.

(10) If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

Note: Any funds received as a result of costs assessed against a defendant or other party in a criminal or civil action for the return or care of the minor(s), (or defendant, if not part of a criminal extradition) must be shown on Form 1.2 and must also be used as an offset against these cases.

(11) From the Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM 013	CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY REIMBURSEMENT SOURCE SUMMARY	FORM 1.2

(01) Claimant	(02) Fiscal Year 20___/20___

(03) Indirect Costs Computation

(a) Cost Activity	(b) Case Number	(c) Reimbursement Source	(d) Amount
(04) Total ☐ Subtotal ☐			

PROGRAM 013	CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY REIMBURSEMENT SOURCE SUMMARY INSTRUCTIONS	FORM 1.2

(01) Enter the name of the claimant.

(02) Enter the year in which costs were incurred.

(03) (a) List the cost activity.

(b) Enter the case number.

(c) Enter the reimbursement source.

(d) Enter the amount of reimbursement for the custody of minor programs the county has received from defendants, other individuals, or the State Foster Care Program.

(04) Total the amount of reimbursement received and carryforward this amount to Form 1, line (10), Other Reimbursements.

PROGRAM 013	CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY ACTIVITY COST DETAIL	FORM 2

(01) Claimant

(02) Fiscal Year 20___/20___

(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

☐ 1. Compliance with Court Orders

☐ 2. Court Costs for Out-of-Jurisdiction Cases

☐ 3. Secure Appearance of Offender

☐ 4. Return of Children to Custodian

(04) Description of Expenses			Object Accounts				
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Travel and Training
(05) Total ☐ Subtotal ☐ Page: ___ of___							

PROGRAM 013	CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each activity.

(04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity box checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, supplies used, contract services, fixed assets, and travel and training expenses. **The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.**

All documentation to support actual costs claimed must be retained for a period of three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated or no payment was made at the time the claim was filed, the time for the State Controller's Office (SCO) to initiate an audit will be from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and must be made available to the SCO on request.

Object Accounts	Columns								Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries and Benefits	Employee Name and Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate X Hours Worked					
	Activities Performed	Benefit Rate			Benefits = Benefit Rate X Salaries				
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost X Quantity Used			
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked and Inclusive Dates of				Cost = Hourly Rate X Hours Worked or Total Contract Cost		Copy of Contract and Invoices
Travel and Training	Purpose of Trip, Name and Title, Destination, Departure Date, and Return Date	Per Diem Rate, Mileage Rate, and Travel Cost	Days, Miles, and Travel Mode					Total Travel = Rate X Days or Miles	
	Employee Name and Title and Name of Class Attended		Dates Attended					Registration Fee	

(05) Total line (04), columns (d) through (h) and enter the sums on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the activity costs, number each page. Enter totals from line (05), columns (d) through (h) to Form 1, block (04), columns (a) through (e) in the appropriate row.

Office of the State Controller

State-Mandated Costs Claiming Instructions No. 2012-32

Custody of Minors-Child Abduction and Recovery – Program No. 13

Revised September 1, 2018

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Custody of Minors-Child Abduction and Recovery program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the Parameters and Guidelines (Ps & Gs). The amended Ps & Gs are included as an integral part of the claiming instructions.

On September 19, 1979, CSM adopted a Statement of Decision finding that the test claim legislation imposes a reimbursable state-mandated program on local agencies within the meaning of article XIII B, section 6 of the California Constitution and GC section 17514.

On October 30, 2009, CSM approved the amendments to the Ps & Gs to clarify the source documentation requirements and record retention language, as requested by the SCO.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Any county, as defined in GC section 17515, that incurs increased costs as a result of this mandate is eligible to claim for reimbursement.

Reimbursement Claim Deadline

Pursuant to GC section 17560(a), annual reimbursement claims may be filed by **February 15** following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline must be reduced by a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

Penalty

- **Initial Reimbursement Claims**

  When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claims**

  When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount, not to exceed $10,000, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564(a), states that no claim may be filed pursuant to sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**$1,000**).

Reimbursement of Claims

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

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating: "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5.

Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps & Gs adopted by CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by SCO no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for SCO to initiate an audit will commence to run from the date of initial payment of the claim.

All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to SCO on request.

Record Retention

All documentation to support actual costs claimed must be retained for a period of three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated or no payment was made at the time the claim was filed, the time for SCO to initiate an audit will be from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and must be made available to SCO on request.

Claim Submission

Submit a signed original Form FAM-27 and one copy with required documents. **Please sign the Form FAM-27 in blue ink and attach the copy to the top of the claim package.**

Mandated costs claiming instructions and forms are available online at the SCO's website: **www.sco.ca.gov/ard_mancost.html.**

Use the following mailing addresses:

If delivered by U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Local Government Programs and Services Division
P.O. Box 942850
Sacramento, CA 94250

If delivered by other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Local Government Programs and Services Division
3301 C Street, Suite 700
Sacramento, CA 95816

For more information, contact the Local Reimbursements Section by email at LRSLGPSD@sco.ca.gov, by telephone at (916) 324-5729, or by writing to the address above.

Amended: October 30, 2009
Amended: August 26, 1999
Amended: July 25, 1987
Amended: July 19, 1984
Adopted: January 21, 1981

AMENDMENT TO PARAMETERS AND GUIDELINES

Family Code Sections 3060 TO 3064, 3130 TO 3134.5, 3408, 3411, and 3421
Penal Code Sections 277, 278, and 278.5
Welfare And Institutions Code Section 11478.5

Chapter 1399, Statutes of 1976
Chapter 162, Statutes of 1992
Chapter 988, Statutes of 1996

Custody of Minors-Child Abduction and Recovery

05-PGA-26 (CSM 4237)

State Controller's Office, Claimant

This amendment is effective beginning with claims filed for the
July 1, 2005 through June 30, 2006 period of reimbursement.

I. SUMMARY OF MANDATE

Chapter 1399, Statutes of 1976, added Sections 4600.1 and 4604 to and amended Sections 5157, 5160, and 5169 of the Civil Code, added Section 278 and 278.5 to the Penal Code, and amended sections 11478.5 of the Welfare and Institutions Code, which increased the level of service provided by several county departments which must become involved in child custody matters. Where previously parents or others interested in the custody status of minors pursued their interests in court with no assistance from law enforcement agencies, due to this statute counties are required to actively assist in the resolution of custody problems and the enforcement of custody decrees. To accomplish this, several additional tools were provided to the courts and enforcement agencies in this legislation, including changes in the procedures for filing petitions to determine custody and enforce visitation rights, increased authorization to issue warrants of arrest to insure compliance, and increased access to locator and other information maintained by County and State departments. These activities increased the level of service provided to the public under Title 9 of Part 5 of the Civil Code, the Uniform Child Custody Jurisdiction Act.

Chapter 990, Statutes of 1983, amended Section 4604 of the Civil Code to clarify that the enforcement requirements of this section applied to visitation decrees as well as custody decrees.

Chapter 162, Statutes of 1992, repealed Sections 4600.1, 4604, 5157, 5160, and 5169 of the Civil Code and without substantial change enacted Sections 3060 to 3064, 3130 to 3134.5, 3408, 3411, and 3421 of the Family Code.

Chapter 988, Statutes of 1996, the Parental Kidnapping Prevention Act, repealed Sections 277, 278 and 278.5 of the Penal Code and enacted in a new statutory scheme in Sections 277, 278 and 278.5 which eliminated the distinction between cases with and cases without a preexisting child custody order.

II. BOARD OF CONTROL DECISIONS

On September 19, 1979, the Board of Control determined that Chapter 1399, Statutes of 1976, imposed a reimbursable state mandate upon counties by requiring district attorney offices to actively assist in the resolution of child custody problems including visitation disputes, the enforcement of custody decrees and of any other order of the court in a child custody proceeding. These activities include all actions necessary to locate a child, the enforcement of child custody decrees, orders to appear, or any other court order defraying expenses related to the return of an illegally detained, abducted or concealed child, proceeding with civil court actions, and guaranteeing the appearance of offenders and minors in court actions. The Board's finding was in response to a claim of first impression filed by the County of San Bernardino.

III. ELIGIBLE CLAIMANTS

Any county which incurs increased costs as a result of this mandate is eligible to claim reimbursement of those costs.

IV. PERIOD OF REIMBURSEMENT

This amendment is effective beginning with claims filed for the July 1, 2005 through June 30, 2006 period of reimbursement.

Chapter 1399, Statutes of 1976, became effective January 1, 1977. Section 17557 of the Government Code (GC) stated that a test claim must be submitted on or before November 30th following a given fiscal year to establish eligibility for that fiscal year. The test claim for this mandate was filed on April 17, 1979; therefore, costs incurred on or after July 1, 1978, are reimbursable. San Bernardino County may claim and be reimbursed for mandated costs incurred on or after July 1, 1977.

Actual costs for one fiscal year should be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to section 17561 (d) (3) of the Government Code (GC), all claims for reimbursement of costs shall be submitted within 120 days of issuance of the claiming instructions by the State Controller.

If the total costs for a given fiscal year do not exceed $200, no reimbursement shall be allowed, except as otherwise allowed by Government Code Section 17564.

V. REIMBURSABLE COSTS

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

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon personal knowledge." Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

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

A. Scope of the Mandate

Counties shall be reimbursed for the increased costs which they are required to incur to have the district attorney actively assist in the resolution of child custody and visitation problems; for the enforcement of custody and visitation orders; for all actions necessary to locate and return a child(ren) by use of any appropriate civil or criminal proceeding; and for complying with other court orders relating to child custody or visitation, as provided in Family Code Sections 3130 to 3134.5, with the exception of those activities listed in

Section VI.

B. Reimbursable Activities

For each eligible claimant meeting the above criteria, all direct and indirect costs of labor, materials and supplies, training and travel for the following activities are eligible for reimbursement:

1. Obtaining compliance with court orders relating to child custody or visitation proceedings and the enforcement of child custody or visitation orders, including:

   a. Contact with child(ren) and other involved persons.

      (1) Receipt of reports and requests for assistance.

      (2) Mediating with or advising involved individuals. Mediating services may be provided by other departments. If this is the case, indicate the department.

      (3) Locating missing or concealed offender and child(ren).

   b. Utilizing any appropriate civil or criminal court action to secure compliance.

      (1) Preparation and investigation of reports and requests for assistance.

      (2) Seeking physical restraint of offenders and/or the child(ren) to assure compliance with court orders.

      (3) Process services and attendant court fees and costs.

      (4) Depositions.

   c. Physically recovering the child(ren).

      (1) Travel expenses, food, lodging, and transportation for the escort and child(ren).

      (2) Other personal necessities for the child. All such items purchased must be itemized.

2. Court actions and costs in cases involving child custody or visitation orders from another jurisdiction, which may include, but are not limited to, utilization of the Uniform Child Custody Jurisdiction Act (Family Code Sections 3400 through 3425) and actions relating to the Federal Parental Kidnapping Prevention Act (42 USC 1738A) and The Hague Convention of 25 October 1980 on the Civil Aspects of International Child Abduction (Senate Treaty Document 99-11, 99th Congress, 1st Session).

   a. Cost of providing foster care or other short-term care for any child pending return to the out-of-jurisdiction custodian. The reimbursable period of foster home care or other short-term care

may not exceed three days unless special circumstances exist.

Please explain the special circumstances. A maximum of ten days per child is allowable. Costs must be identified per child, per day. This cost must be reduced by the amount of state reimbursement for foster home care which is received by the county for the child(ren) so placed.

b. Cost of transporting the child(ren) to the out-of-jurisdiction custodian.

(1) Travel expenses, food, lodging, and transportation for the escort and child(ren).

(2) Other personal necessities for the child(ren). All such items purchased must be itemized. Cost recovered from any party, individual or agency, must be shown and used as an offset against costs reported in this section.

(3) Securing appearance of offender and/or child(ren) when an arrest warrant has been issued or other order of the court to produce the offender or child(ren).

(a) Cost of serving arrest warrant or order and detaining the individual in custody, if necessary, to assure appearance in accordance with the arrest warrant or order.

(b) Cost of providing foster home care or other short-term care for any child requiring such because of the detention of the individual having custody. The number of days for the foster home care or short-term care shall not exceed the number of days of the detention period of the individual having physical custody of the minor.

(4) Return of an illegally obtained or concealed child(ren) to the legal custodian or agency.

(a) Costs of food, lodging, transportation and other personal necessities for the child(ren) from the time he/she is located until he/she is delivered to the legal custodian or agency. All personal necessities purchased must be itemized.

(b) Cost of an escort for the child(ren), including costs

of food, lodging, transportation and other expenses where such costs are a proper charge against the county. The type of escort utilized must be specified.

Any funds received as a result of costs assessed against a defendant or other party in a criminal or civil action for the return or care of the minor(s) (or defendant, if not part of a criminal extradition) must be shown and used as an offset against these costs.

VI. NON-REIMBURSABLE COSTS

A. Costs associated with criminal prosecution, commencing with the defendant's first appearance in a California court, for offenses defined in Sections 278 or 278.5 of the Penal Code, wherein the missing, abducted, or concealed child(ren) has been returned to the lawful person or agency.

VII. CLAIM PREPARATION AND SUBMISSION

Claims for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section V of this document.

A. Direct Costs

Direct costs are defined as costs that can be traced to specific goods, services, units, programs, activities or functions.

Claimed costs shall be supported by the following cost element information:

1. Salary and Employees' Benefits

Identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study. Benefits are reimbursable; however, benefit rates must be itemized. If no itemization is submitted, 21 percent must be used for computation of claimed cost.

2. Contracted Services

Provide copies of the contract, separately show the contract services performed relative to the mandate, and the itemized costs for such services. Invoices must be submitted as supporting documentation with

the claim.

3. Materials and Supplies

Only expenditures which can be identified as a direct cost of the mandate such as, but not limited to, vehicles, office equipment, communication devices, memberships, subscriptions, publications, may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates and allowances received from the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

4. Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlement are eligible for reimbursement in accordance with the rules of the local jurisdiction. Provide the name(s) of the traveler(s), purpose of travel, inclusive dates and times of travel, destination points, and travel costs.

5. Training

The cost of 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 date(s) attended, and the location. Reimbursable costs may include salaries and benefits, registration fees, transportation, lodging, and per diem. Ongoing training is essential to the performance of this mandate because of frequent turnover in staff, rapidly changing technology, and developments in case law, statutes, and procedures. Reimbursable training under this section includes child abduction training scheduled during the California Family Support Council's conferences, the annual advanced child abduction training sponsored by the California District Attorney Association, and all other professional training.

B. Indirect Costs

Indirect costs are defined as costs which are incurred for a common or joint purpose, benefiting more than one program and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both (1) overhead costs of the unit performing the mandate, and (2) the costs of central government services distributed to other departments based on a systematic and rational basis through

a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the OMB Circular A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) for the department if the indirect cost rate claimed exceeds 10%. If more than one department is claiming indirect costs for the mandated program, each department must have its own ICRP prepared in accordance with OMB Circular A-87. An ICRP must be submitted with the claim when the indirect cost rate exceeds 10%.

1. Reimbursements

   On a separate schedule, show details of any reimbursements received from the individuals or agencies involved in these cases. Show the total amount of such reimbursements as a reduction of the amount claimed on the cost summary form.

   In addition, the costs claimed must be reduced by the amount recovered from the charges imposed by the court.

   Any amount received by a county and forwarded directly to the state, must be reported on the cost summary form, but will not reduce the amount of the claim.

2. Mileage and Travel

   Local entities will be reimbursed according to the rules of the local jurisdiction.

VIII. RECORD RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter1 is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described in Section V, must be retained during the period subject to audit. If the Controller has initiated an audit during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

1 This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

IX. OFFSETTING SAVINGS AND OTHER REIMBURSEMENT

Any offsetting savings the claimant experiences as a direct result of this statute must be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source e.g., federal, state, etc., shall be identified and deducted from the claim.

X. REQUIRED CERTIFICATION

An authorized representative of the claimant will be required to provide a certification of the claim, as specified in the State Controller's claiming instructions, for those costs mandated by the state contained therein.

PROGRAM 013	CUSTODY OF MINORS- CHILD ABDUCTION AND RECOVERY CLAIM FOR PAYMENT	For State Controller Use Only (19) Program Number 00013 (20) Date Filed (21) LRS Input	FORM FAM-27

(01) Claimant Identification Number				**Reimbursement Claim Data**	
(02) Claimant Name				(22) FORM 1, (04) 1. (f)	
County of Location				(23) FORM 1, (04) 2. (f)	
Street Address or P.O. Box		Suite		(24) FORM 1, (04) 3. (f)	
City	State	Zip Code		(25) FORM 1, (04) 4. (f)	
			Type of Claim	(26) FORM 1, (06)	
	(03)		(09) Reimbursement ☐	(27) FORM 1, (07)	
	(04)		(10) Combined ☐	(28) FORM 1, (09)	
	(05)		(11) Amended ☐	(29) FORM 1, (10)	
Fiscal Year of Cost	(06)		(12)	(30)	
Total Claimed Amount	(07)		(13)	(31)	
Less: **10% Late Penalty** (refer to attached Instructions)			(14)	(32)	
Less: **Prior Claim Payment Received**			(15)	(33)	
Net Claimed Amount			(16)	(34)	
Due from State	(08)		(17)	(35)	
Due to State			(18)	(36)	

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.

I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received for reimbursement of costs claimed herein and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues and reimbursements set forth in the parameters and guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer

Date Signed _____

Telephone Number _____

Email Address _____

Type or Print Name and Title of Authorized Signatory

(38) Name of Agency Contact Person for Claim

Telephone Number _____

Email Address _____

Name of Consulting Firm / Claim Preparer

Telephone Number _____

Email Address _____

PROGRAM 013	CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27

(01) Enter the claimant identification number assigned by the State Controller's Office.

(02) Enter claimant official name, county of location, street or postal office box address, city, State, and zip code.

(03) to (08) Leave blank.

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) Not applicable.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate Form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim as shown on Form 1 line (11). The total claimed amount must exceed $1,000; minimum claim must be $1,001.

(14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or otherwise specified in the claiming instructions, following the fiscal year in which costs were incurred or the claims must be reduced by a late penalty. Enter zero if the claim filed on time. Otherwise, enter the penalty amount as a result of the calculation formula as follows:

- Late Initial Reimbursement Claims: Form FAM-27 line (13) multiplied by 10%, without limitation; or
- Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed $10,000.

(15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.

(16) Enter the net claimed amount by subtracting the sum of lines (14) and (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (29) Bring forward the cost information as specified on the left-hand column of lines (22) through (29) for the reimbursement claim, e.g., Form 1, (04) 1. (f), means the information is located on Form 1, block (04), line 1., column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. The indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the process**.

(30) to (36) Leave blank.

(37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, type or print name and title, telephone number, and email address. **Claims cannot be paid unless accompanied by an original signed certification**. **(Please sign the Form FAM-27 in blue ink and attach the copy to the top of the claim package.)**

(38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, the claim preparer, telephone number, and email address.

SUBMIT A SIGNED ORIGINAL FORM FAM-27 AND ONE COPY WITH ALL OTHER FORMS TO:

Address, if delivered by U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Local Government Programs and Services Division
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

Office of the State Controller
Attn: Local Reimbursements Section
Local Government Programs and Services Division
3301 C Street, Suite 700
Sacramento, CA 95816

PROGRAM 013	CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY CLAIM SUMMARY	FORM 1

(01) Claimant	(02) Fiscal Year 20__/20___
(03) Department	

Direct Costs	**Object Accounts**					
(04) Reimbursable Activities	(a) Salaries	(b) Benefits 59.659% (1)	(c) Materials and Supplies	(d) Contract Services	(e) Travel and Training	(f) Total
1. Compliance with Court Orders						
2. Court Costs for Out-of-Jurisdiction Cases						
3. Secure Appearance of Offender						
4. Return of Children to Custodian						
(05) Total Direct Costs						

Indirect Costs		
(06) Indirect Cost Rate	[From ICRP or 10%] (2)	
(07) Total Indirect Costs	[Refer to Claim Summary Instructions]	
(08) Total Direct and Indirect Costs	[Line (05)(g) + line (07)]	
Cost Reduction		
(09) Less: Offsetting Revenues		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]	

(1) See TAB D
(2) See TAB A

PROGRAM 013	CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY CLAIM SUMMARY INSTRUCTIONS	FORM 1

(01) Enter the name of the claimant.

(02) Enter the fiscal year of claim.

(03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 should be completed for each department.

(04) For each reimbursable activity, enter the total from Form 2, line (05), columns (d) through (h) to Form 1, block (04), columns (a) through (e) in the appropriate row. Total each row.

(05) Total columns (a) through (f).

(06) Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits, without preparing an Indirect Cost Rate Proposal (ICRP). If an indirect cost rate of greater than 10% is used, include the ICRP with the claim.

(07) Local agencies have the option of using the flat rate of 10% of direct labor costs or using a department's ICRP in accordance with Office of Management and Budget Circular 2 CFR, Chapter I and Chapter II, Part 200 et al. If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by 10%. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.

(08) Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).

(09) If applicable, enter any revenue received by the claimant for this mandate from any state or federal source.

(10) If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

Note: Any funds received as a result of costs assessed against a defendant or other party in a criminal or civil action for the return or care of the minor(s), (or defendant, if not part of a criminal extradition) must be shown on Form 1.2 and must also be used as an offset against these cases.

(11) From the Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM 013	CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY REIMBURSEMENT SOURCE SUMMARY	FORM 1.2

(01) Claimant	(02) Fiscal Year 20___/20___

(03) Indirect Costs Computation

(a) Cost Activity	(b) Case Number	(c) Reimbursement Source	(d) Amount
(04) Total ☐ Subtotal ☐			

PROGRAM 013	CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY REIMBURSEMENT SOURCE SUMMARY INSTRUCTIONS	FORM 1.2

(01) Enter the name of the claimant.

(02) Enter the year in which costs were incurred.

(03) (a) List the cost activity.

(b) Enter the case number.

(c) Enter the reimbursement source.

(d) Enter the amount of reimbursement for the custody of minor programs the county has received from defendants, other individuals, or the State Foster Care Program.

(04) Total the amount of reimbursement received and carryforward this amount to Form 1, line (10), Other Reimbursements.

PROGRAM 013	CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY ACTIVITY COST DETAIL	FORM 2

(01) Claimant

(02) Fiscal Year 20___/20___

(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

☐ 1. Compliance with Court Orders

☐ 2. Court Costs for Out-of-Jurisdiction Cases

☐ 3. Secure Appearance of Offender

☐ 4. Return of Children to Custodian

(04) Description of Expenses			Object Accounts				
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Travel and Training
(05) Total ☐ Subtotal ☐ Page: ___ of___							

PROGRAM 013	CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each activity.

(04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity box checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, supplies used, contract services, fixed assets, and travel and training expenses. **The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.**

All documentation to support actual costs claimed must be retained for a period of three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated or no payment was made at the time the claim was filed, the time for the State Controller's Office (SCO) to initiate an audit will be from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and must be made available to the SCO on request.

Object Accounts	Columns								Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries and Benefits	Employee Name and Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate X Hours Worked					
	Activities Performed	Benefit Rate			Benefits = Benefit Rate X Salaries				
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost X Quantity Used			
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked and Inclusive Dates of				Cost = Hourly Rate X Hours Worked or Total Contract Cost		Copy of Contract and Invoices
Travel and Training	Purpose of Trip, Name and Title, Destination, Departure Date, and Return Date	Per Diem Rate, Mileage Rate, and Travel Cost	Days, Miles, and Travel Mode					Total Travel = Rate X Days or Miles	
	Employee Name and Title and Name of Class Attended		Dates Attended					Registration Fee	

(05) Total line (04), columns (d) through (h) and enter the sums on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the activity costs, number each page. Enter totals from line (05), columns (d) through (h) to Form 1, block (04), columns (a) through (e) in the appropriate row.

Office of the State Controller

State-Mandated Costs Claiming Instructions No. 2012-32

Custody of Minors-Child Abduction and Recovery – Program No. 13

Revised September 1, 2019

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Custody of Minors-Child Abduction and Recovery program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the Parameters and Guidelines (Ps & Gs). The amended Ps & Gs are included as an integral part of the claiming instructions.

On September 19, 1979, CSM adopted a Statement of Decision finding that the test claim legislation imposes a reimbursable state-mandated program on local agencies within the meaning of article XIII B, section 6 of the California Constitution and GC section 17514.

On October 30, 2009, CSM approved the amendments to the Ps & Gs to clarify the source documentation requirements and record retention language, as requested by the SCO.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Any county, as defined in GC section 17515, that incurs increased costs as a result of this mandate is eligible to claim for reimbursement.

Reimbursement Claim Deadline

Pursuant to GC section 17560(a), annual reimbursement claims may be filed by **February 15** following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline must be reduced by a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

Penalty

- **Initial Reimbursement Claims**

  When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claims**

  When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount, not to exceed $10,000, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564(a), states that no claim may be filed pursuant to sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**$1,000**).

Reimbursement of Claims

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

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating: "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5.

Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps & Gs adopted by CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by SCO no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for SCO to initiate an audit will commence to run from the date of initial payment of the claim.

All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to SCO on request.

Record Retention

All documentation to support actual costs claimed must be retained for a period of three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated or no payment was made at the time the claim was filed, the time for SCO to initiate an audit will be from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and must be made available to SCO on request.

Claim Submission

Submit a signed original Form FAM-27 and one copy with required documents. **Please sign the Form FAM-27 in blue ink and attach the copy to the top of the claim package.**

Mandated costs claiming instructions and forms are available online at the SCO's website: **www.sco.ca.gov/ard_mancost.html.**

Use the following mailing addresses:

If delivered by U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Local Government Programs and Services Division
P.O. Box 942850
Sacramento, CA 94250

If delivered by other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Local Government Programs and Services Division
3301 C Street, Suite 700
Sacramento, CA 95816

For more information, contact the Local Reimbursements Section by email at LRSLGPSD@sco.ca.gov, by telephone at (916) 324-5729, or by writing to the address above.

Amended: October 30, 2009
Amended: August 26, 1999
Amended: July 25, 1987
Amended: July 19, 1984
Adopted: January 21, 1981

AMENDMENT TO PARAMETERS AND GUIDELINES

Family Code Sections 3060 TO 3064, 3130 TO 3134.5, 3408, 3411, and 3421
Penal Code Sections 277, 278, and 278.5
Welfare And Institutions Code Section 11478.5

Chapter 1399, Statutes of 1976
Chapter 162, Statutes of 1992
Chapter 988, Statutes of 1996

Custody of Minors-Child Abduction and Recovery

05-PGA-26 (CSM 4237)

State Controller's Office, Claimant

This amendment is effective beginning with claims filed for the
July 1, 2005 through June 30, 2006 period of reimbursement.

I. SUMMARY OF MANDATE

Chapter 1399, Statutes of 1976, added Sections 4600.1 and 4604 to and amended Sections 5157, 5160, and 5169 of the Civil Code, added Section 278 and 278.5 to the Penal Code, and amended sections 11478.5 of the Welfare and Institutions Code, which increased the level of service provided by several county departments which must become involved in child custody matters. Where previously parents or others interested in the custody status of minors pursued their interests in court with no assistance from law enforcement agencies, due to this statute counties are required to actively assist in the resolution of custody problems and the enforcement of custody decrees. To accomplish this, several additional tools were provided to the courts and enforcement agencies in this legislation, including changes in the procedures for filing petitions to determine custody and enforce visitation rights, increased authorization to issue warrants of arrest to insure compliance, and increased access to locator and other information maintained by County and State departments. These activities increased the level of service provided to the public under Title 9 of Part 5 of the Civil Code, the Uniform Child Custody Jurisdiction Act.

Chapter 990, Statutes of 1983, amended Section 4604 of the Civil Code to clarify that the enforcement requirements of this section applied to visitation decrees as well as custody decrees.

Chapter 162, Statutes of 1992, repealed Sections 4600.1, 4604, 5157, 5160, and 5169 of the Civil Code and without substantial change enacted Sections 3060 to 3064, 3130 to 3134.5, 3408, 3411, and 3421 of the Family Code.

Chapter 988, Statutes of 1996, the Parental Kidnapping Prevention Act, repealed Sections 277, 278 and 278.5 of the Penal Code and enacted in a new statutory scheme in Sections 277, 278 and 278.5 which eliminated the distinction between cases with and cases without a preexisting child custody order.

II. BOARD OF CONTROL DECISIONS

On September 19, 1979, the Board of Control determined that Chapter 1399, Statutes of 1976, imposed a reimbursable state mandate upon counties by requiring district attorney offices to actively assist in the resolution of child custody problems including visitation disputes, the enforcement of custody decrees and of any other order of the court in a child custody proceeding. These activities include all actions necessary to locate a child, the enforcement of child custody decrees, orders to appear, or any other court order defraying expenses related to the return of an illegally detained, abducted or concealed child, proceeding with civil court actions, and guaranteeing the appearance of offenders and minors in court actions. The Board's finding was in response to a claim of first impression filed by the County of San Bernardino.

III. ELIGIBLE CLAIMANTS

Any county which incurs increased costs as a result of this mandate is eligible to claim reimbursement of those costs.

IV. PERIOD OF REIMBURSEMENT

This amendment is effective beginning with claims filed for the July 1, 2005 through June 30, 2006 period of reimbursement.

Chapter 1399, Statutes of 1976, became effective January 1, 1977. Section 17557 of the Government Code (GC) stated that a test claim must be submitted on or before November 30th following a given fiscal year to establish eligibility for that fiscal year. The test claim for this mandate was filed on April 17, 1979; therefore, costs incurred on or after July 1, 1978, are reimbursable. San Bernardino County may claim and be reimbursed for mandated costs incurred on or after July 1, 1977.

Actual costs for one fiscal year should be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to section 17561 (d) (3) of the Government Code (GC), all claims for reimbursement of costs shall be submitted within 120 days of issuance of the claiming instructions by the State Controller.

If the total costs for a given fiscal year do not exceed $200, no reimbursement shall be allowed, except as otherwise allowed by Government Code Section 17564.

V. REIMBURSABLE COSTS

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

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon personal knowledge." Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

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

A. Scope of the Mandate

Counties shall be reimbursed for the increased costs which they are required to incur to have the district attorney actively assist in the resolution of child custody and visitation problems; for the enforcement of custody and visitation orders; for all actions necessary to locate and return a child(ren) by use of any appropriate civil or criminal proceeding; and for complying with other court orders relating to child custody or visitation, as provided in Family Code Sections 3130 to 3134.5, with the exception of those activities listed in

Section VI.

B. Reimbursable Activities

For each eligible claimant meeting the above criteria, all direct and indirect costs of labor, materials and supplies, training and travel for the following activities are eligible for reimbursement:

1. Obtaining compliance with court orders relating to child custody or visitation proceedings and the enforcement of child custody or visitation orders, including:

   a. Contact with child(ren) and other involved persons.

      (1) Receipt of reports and requests for assistance.

      (2) Mediating with or advising involved individuals. Mediating services may be provided by other departments. If this is the case, indicate the department.

      (3) Locating missing or concealed offender and child(ren).

   b. Utilizing any appropriate civil or criminal court action to secure compliance.

      (1) Preparation and investigation of reports and requests for assistance.

      (2) Seeking physical restraint of offenders and/or the child(ren) to assure compliance with court orders.

      (3) Process services and attendant court fees and costs.

      (4) Depositions.

   c. Physically recovering the child(ren).

      (1) Travel expenses, food, lodging, and transportation for the escort and child(ren).

      (2) Other personal necessities for the child. All such items purchased must be itemized.

2. Court actions and costs in cases involving child custody or visitation orders from another jurisdiction, which may include, but are not limited to, utilization of the Uniform Child Custody Jurisdiction Act (Family Code Sections 3400 through 3425) and actions relating to the Federal Parental Kidnapping Prevention Act (42 USC 1738A) and The Hague Convention of 25 October 1980 on the Civil Aspects of International Child Abduction (Senate Treaty Document 99-11, 99th Congress, 1st Session).

   a. Cost of providing foster care or other short-term care for any child pending return to the out-of-jurisdiction custodian. The reimbursable period of foster home care or other short-term care

may not exceed three days unless special circumstances exist.

Please explain the special circumstances. A maximum of ten days per child is allowable. Costs must be identified per child, per day. This cost must be reduced by the amount of state reimbursement for foster home care which is received by the county for the child(ren) so placed.

b. Cost of transporting the child(ren) to the out-of-jurisdiction custodian.

(1) Travel expenses, food, lodging, and transportation for the escort and child(ren).

(2) Other personal necessities for the child(ren). All such items purchased must be itemized. Cost recovered from any party, individual or agency, must be shown and used as an offset against costs reported in this section.

(3) Securing appearance of offender and/or child(ren) when an arrest warrant has been issued or other order of the court to produce the offender or child(ren).

(a) Cost of serving arrest warrant or order and detaining the individual in custody, if necessary, to assure appearance in accordance with the arrest warrant or order.

(b) Cost of providing foster home care or other short-term care for any child requiring such because of the detention of the individual having custody. The number of days for the foster home care or short-term care shall not exceed the number of days of the detention period of the individual having physical custody of the minor.

(4) Return of an illegally obtained or concealed child(ren) to the legal custodian or agency.

(a) Costs of food, lodging, transportation and other personal necessities for the child(ren) from the time he/she is located until he/she is delivered to the legal custodian or agency. All personal necessities purchased must be itemized.

(b) Cost of an escort for the child(ren), including costs

of food, lodging, transportation and other expenses where such costs are a proper charge against the county. The type of escort utilized must be specified.

Any funds received as a result of costs assessed against a defendant or other party in a criminal or civil action for the return or care of the minor(s) (or defendant, if not part of a criminal extradition) must be shown and used as an offset against these costs.

VI. NON-REIMBURSABLE COSTS

A. Costs associated with criminal prosecution, commencing with the defendant's first appearance in a California court, for offenses defined in Sections 278 or 278.5 of the Penal Code, wherein the missing, abducted, or concealed child(ren) has been returned to the lawful person or agency.

VII. CLAIM PREPARATION AND SUBMISSION

Claims for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section V of this document.

A. Direct Costs

Direct costs are defined as costs that can be traced to specific goods, services, units, programs, activities or functions.

Claimed costs shall be supported by the following cost element information:

1. Salary and Employees' Benefits

Identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study. Benefits are reimbursable; however, benefit rates must be itemized. If no itemization is submitted, 21 percent must be used for computation of claimed cost.

2. Contracted Services

Provide copies of the contract, separately show the contract services performed relative to the mandate, and the itemized costs for such services. Invoices must be submitted as supporting documentation with

the claim.

3. Materials and Supplies

Only expenditures which can be identified as a direct cost of the mandate such as, but not limited to, vehicles, office equipment, communication devices, memberships, subscriptions, publications, may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates and allowances received from the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

4. Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlement are eligible for reimbursement in accordance with the rules of the local jurisdiction. Provide the name(s) of the traveler(s), purpose of travel, inclusive dates and times of travel, destination points, and travel costs.

5. Training

The cost of 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 date(s) attended, and the location. Reimbursable costs may include salaries and benefits, registration fees, transportation, lodging, and per diem. Ongoing training is essential to the performance of this mandate because of frequent turnover in staff, rapidly changing technology, and developments in case law, statutes, and procedures. Reimbursable training under this section includes child abduction training scheduled during the California Family Support Council's conferences, the annual advanced child abduction training sponsored by the California District Attorney Association, and all other professional training.

B. Indirect Costs

Indirect costs are defined as costs which are incurred for a common or joint purpose, benefiting more than one program and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both (1) overhead costs of the unit performing the mandate, and (2) the costs of central government services distributed to other departments based on a systematic and rational basis through

a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the OMB Circular A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) for the department if the indirect cost rate claimed exceeds 10%. If more than one department is claiming indirect costs for the mandated program, each department must have its own ICRP prepared in accordance with OMB Circular A-87. An ICRP must be submitted with the claim when the indirect cost rate exceeds 10%.

1. Reimbursements

   On a separate schedule, show details of any reimbursements received from the individuals or agencies involved in these cases. Show the total amount of such reimbursements as a reduction of the amount claimed on the cost summary form.

   In addition, the costs claimed must be reduced by the amount recovered from the charges imposed by the court.

   Any amount received by a county and forwarded directly to the state, must be reported on the cost summary form, but will not reduce the amount of the claim.

2. Mileage and Travel

   Local entities will be reimbursed according to the rules of the local jurisdiction.

VIII. RECORD RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter1 is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described in Section V, must be retained during the period subject to audit. If the Controller has initiated an audit during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

1 This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

IX. OFFSETTING SAVINGS AND OTHER REIMBURSEMENT

Any offsetting savings the claimant experiences as a direct result of this statute must be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source e.g., federal, state, etc., shall be identified and deducted from the claim.

X. REQUIRED CERTIFICATION

An authorized representative of the claimant will be required to provide a certification of the claim, as specified in the State Controller's claiming instructions, for those costs mandated by the state contained therein.

State of California
State Controller's Office

Mandated Cost Manual for Local Agencies

PROGRAM 013	CUSTODY OF MINORS- CHILD ABDUCTION AND RECOVERY CLAIM FOR PAYMENT	For State Controller Use Only (19) Program Number 00013 (20) Date Filed (21) LRS Input	FORM FAM-27

(01) Claimant Identification Number			**Reimbursement Claim Data**	
(02) Claimant Name			(22) FORM 1, (04) 1. (f)	
County of Location			(23) FORM 1, (04) 2. (f)	
Street Address or P.O. Box		Suite	(24) FORM 1, (04) 3. (f)	
City	State	Zip Code	(25) FORM 1, (04) 4. (f)	
		Type of Claim	(26) FORM 1, (06)	
	(03)	(09) Reimbursement ☐	(27) FORM 1, (07)	
	(04)	(10) Combined ☐	(28) FORM 1, (09)	
	(05)	(11) Amended ☐	(29) FORM 1, (10)	
Fiscal Year of Cost	(06)	(12)	(30)	
Total Claimed Amount	(07)	(13)	(31)	
Less: **10% Late Penalty** (refer to attached Instructions)		(14)	(32)	
Less: **Prior Claim Payment Received**		(15)	(33)	
Net Claimed Amount		(16)	(34)	
Due from State	(08)	(17)	(35)	
Due to State		(18)	(36)	

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.

I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received for reimbursement of costs claimed herein and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues and reimbursements set forth in the parameters and guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer

Date Signed _____

_____ Telephone Number _____

_____ Email Address _____

Type or Print Name and Title of Authorized Signatory

(38) Name of Agency Contact Person for Claim

Telephone Number _____

_____ Email Address _____

Name of Consulting Firm / Claim Preparer

Telephone Number _____

_____ Email Address _____

PROGRAM 013	CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27

(01) Enter the claimant identification number assigned by the State Controller's Office.

(02) Enter claimant official name, county of location, street or postal office box address, city, State, and zip code.

(03) to (08) Leave blank.

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) Not applicable.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate Form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim as shown on Form 1 line (11). The total claimed amount must exceed $1,000; minimum claim must be $1,001.

(14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or otherwise specified in the claiming instructions, following the fiscal year in which costs were incurred or the claims must be reduced by a late penalty. Enter zero if the claim filed on time. Otherwise, enter the penalty amount as a result of the calculation formula as follows:

- Late Initial Reimbursement Claims: Form FAM-27 line (13) multiplied by 10%, without limitation; or
- Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed $10,000.

(15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.

(16) Enter the net claimed amount by subtracting the sum of lines (14) and (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (29) Bring forward the cost information as specified on the left-hand column of lines (22) through (29) for the reimbursement claim, e.g., Form 1, (04) 1. (f), means the information is located on Form 1, block (04), line 1., column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. The indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the process**.

(30) to (36) Leave blank.

(37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, type or print name and title, telephone number, and email address. **Claims cannot be paid unless accompanied by an original signed certification**. **(Please sign the Form FAM-27 in blue ink and attach the copy to the top of the claim package.)**

(38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, the claim preparer, telephone number, and email address.

SUBMIT A SIGNED ORIGINAL FORM FAM-27 AND ONE COPY WITH ALL OTHER FORMS TO:

Address, if delivered by U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Local Government Programs and Services Division
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

Office of the State Controller
Attn: Local Reimbursements Section
Local Government Programs and Services Division
3301 C Street, Suite 700
Sacramento, CA 95816

PROGRAM 013	CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY CLAIM SUMMARY	FORM 1

(01) Claimant	(02) Fiscal Year 20___ / 20___
(03) Department	

Direct Costs	Object Accounts					
(04) Reimbursable Activities	(a) Salaries (2)	(b) Benefits (2)	(c) Materials and Supplies	(d) Contract Services	(e) Travel and Training	(f) Total
1. Compliance with Court Orders						
2. Court Costs for Out-of-Jurisdiction Cases						
3. Secure Appearance of Offender						
4. Return of Children to Custodian						
(05) Total Direct Costs						

Indirect Costs			
(06) Indirect Cost Rate	[From ICRP or 10%]	**(1)**	%
(07) Total Indirect Costs	[Refer to Claim Summary Instructions]	**(2)**	
(08) Total Direct and Indirect Costs	[Line (05)(g) + line (07)]		
Cost Reduction			
(09) Less: Offsetting Revenues			
(10) Less: Other Reimbursements			
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]		

(1) See TAB D
(2) See TAB A

PROGRAM 013	CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY CLAIM SUMMARY INSTRUCTIONS	FORM 1

(01) Enter the name of the claimant.

(02) Enter the fiscal year of claim.

(03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 should be completed for each department.

(04) For each reimbursable activity, enter the total from Form 2, line (05), columns (d) through (h) to Form 1, block (04), columns (a) through (e) in the appropriate row. Total each row.

(05) Total columns (a) through (f).

(06) Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits, without preparing an Indirect Cost Rate Proposal (ICRP). If an indirect cost rate of greater than 10% is used, include the ICRP with the claim.

(07) Local agencies have the option of using the flat rate of 10% of direct labor costs or using a department's ICRP in accordance with Office of Management and Budget Circular 2 CFR, Chapter I and Chapter II, Part 200 et al. If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by 10%. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.

(08) Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).

(09) If applicable, enter any offsetting revenue received by the claimant for this mandate from any state or federal source. Submit a schedule detailing the revenue sources and amounts.

(10) If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

Note: Any funds received as a result of costs assessed against a defendant or other party in a criminal or civil action for the return or care of the minor(s), (or defendant, if not part of a criminal extradition) must be shown on Form 1.2 and must also be used as an offset against these cases.

(11) From the Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM 013	CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY REIMBURSEMENT SOURCE SUMMARY	FORM 1.2

(01) Claimant	(02) Fiscal Year 20___/20___

(03) Indirect Costs Computation

(a) Cost Activity	(b) Case Number	(c) Reimbursement Source	(d) Amount
(04) Total ☐ Subtotal ☐			

PROGRAM 013	CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY REIMBURSEMENT SOURCE SUMMARY INSTRUCTIONS	FORM 1.2

(01) Enter the name of the claimant.

(02) Enter the year in which costs were incurred.

(03) (a) List the cost activity.

(b) Enter the case number.

(c) Enter the reimbursement source.

(d) Enter the amount of reimbursement for the custody of minor programs the county has received from defendants, other individuals, or the State Foster Care Program.

(04) Total the amount of reimbursement received and carryforward this amount to Form 1, line (10), Other Reimbursements.

PROGRAM 013	CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY ACTIVITY COST DETAIL	FORM 2

(01) Claimant

(02) Fiscal Year 20___/20___

(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

- ☐ 1. Compliance with Court Orders
- ☐ 2. Court Costs for Out-of-Jurisdiction Cases
- ☐ 3. Secure Appearance of Offender
- ☐ 4. Return of Children to Custodian

(04) Description of Expenses			Object Accounts				
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Travel and Training
(05) Total ☐ Subtotal ☐ Page: ___ of___							

PROGRAM 013	CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each activity.

(04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity box checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, supplies used, contract services, fixed assets, and travel and training expenses. **The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.**

Object Accounts	Columns								Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries and Benefits	Employee Name and Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate X Hours Worked					
	Activities Performed	Benefit Rate			Benefits = Benefit Rate X Salaries				
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost X Quantity Used			
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked and Inclusive Dates of				Cost = Hourly Rate X Hours Worked or Total Contract Cost		Copy of Contract and Invoices
Travel and Training	Purpose of Trip, Name and Title, Destination, Departure Date, and Return Date	Per Diem Rate, Mileage Rate, and Travel Cost	Days, Miles, and Travel Mode					Total Travel = Rate X Days or Miles	
	Employee Name and Title and Name of Class Attended		Dates Attended					Registration Fee	

(05) Total line (04), columns (d) through (h) and enter the sums on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the activity costs, number each page. Enter totals from line (05), columns (d) through (h) to Form 1, block (04), columns (a) through (e) in the appropriate row.

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2012-32
Custody of Minors-Child Abduction and Recovery – Program No. 13
Revised September 1, 2020

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Custody of Minors-Child Abduction and Recovery program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the Parameters and Guidelines (Ps & Gs). The Ps & Gs are an integral part of the claiming instructions and are located on the CSM's website.

On September 19, 1979, CSM adopted a Statement of Decision finding that the test claim legislation imposes a reimbursable state-mandated program on local agencies within the meaning of article XIII B, section 6 of the California Constitution and GC section 17514.

On October 30, 2009, CSM approved the amendments to the Ps & Gs to clarify the source documentation requirements and record retention language, as requested by the SCO.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Any county, as defined in GC section 17515, that incurs increased costs as a result of this mandate is eligible to claim for reimbursement.

Reimbursement Claim Deadline

Pursuant to GC section 17560(a), annual reimbursement claims may be filed by **February 15** following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline must be reduced by a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

Penalty

- **Initial Reimbursement Claims**

  When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claims**

  When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount, not to exceed $10,000, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564(a), states that no claim may be filed pursuant to sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**$1,000**).

Reimbursement of Claims

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

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating: “I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct,” and must further comply with the requirements of Code of Civil Procedure section 2015.5.

Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO’s claiming instructions and the Ps & Gs adopted by CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by SCO no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for SCO to initiate an audit will commence to run from the date of initial payment of the claim.

All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by SCO during the period subject to

audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to SCO on request.

Record Retention

All documentation to support actual costs claimed must be retained for a period of three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated or no payment was made at the time the claim was filed, the time for SCO to initiate an audit will be from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and must be made available to SCO on request.

Claim Submission

Submit a signed original Form FAM-27 and one copy with required documents. **Please sign the Form FAM-27 in blue ink and attach the copy to the top of the claim package.**

Mandated costs claiming instructions and forms are available online at the SCO's website.

Use the following mailing addresses:

If delivered by U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Local Government Programs and Services Division
P.O. Box 942850
Sacramento, CA 94250

If delivered by other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Local Government Programs and Services Division
3301 C Street, Suite 700
Sacramento, CA 95816

For more information, contact the Local Reimbursements Section by email, by telephone at (916) 324-5729, or by writing to the address above.

State of California
State Controller's Office

Mandated Cost Manual for Local Agencies

CUSTODY OF MINORS- CHILD ABDUCTION AND RECOVERY CLAIM FOR PAYMENT FORM	For State Controller Use Only (19) Program Number 00013 (20) Date Filed (21) LRS Input	Program 013

(01) Claimant Identification Number		Reimbursement Claim Data		
(02) Claimant Name		(22)	FORM 1, (04) 1. (f)	
County of Location		(23)	FORM 1, (04) 2. (f)	
Street Address or P.O. Box and Suite		(24)	FORM 1, (04) 3. (f)	
City, State, and Zip Code		(25)	FORM 1, (04) 4. (f)	
(03)	Type of Claim	(26)	FORM 1, (06)	
(04)	(09) Reimbursement	(27)	FORM 1, (07)	
(05)	(10) Combined	(28)	FORM 1, (09)	
(06)	(11) Amended	(29)	FORM 1, (10)	
(07)	(12) Fiscal Year of Cost	(30)		
(08)	(13) Total Claimed Amount	(31)		
(14) Less: 10% Late Penalty		(32)		
(15) Less: Prior Claim Payment Received		(33)		
(16) Net Claimed Amount		(34)		
(17) Due from State		(35)		
(18) Due to State		(36)		

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.

I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received, for reimbursement of costs claimed herein and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues and offsetting revenues and reimbursements set forth in the parameters and guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer	Date Signed	
	Telephone Number	
Type or Print Name and Title of Authorized Signatory	Email Address	

(38) Name of Agency Contact Person for Claim	Telephone Number	
	Email Address	
Name of Consulting Firm/Claim Preparer	Telephone Number	
	Email Address	

Revised 9/2020

Program 013	CUSTODY OF MINORS- CHILD ABDUCTION AND RECOVERY CLAIM FOR PAYMENT INSTRUCTIONS	**FORM FAM-27**

(01) Enter the claimant identification number assigned by the State Controller's Office.

(02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.

(03) to (08) Leave blank.

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) Not applicable.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year in which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate Form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim as shown on Form 1, line (11). The total claimed amount must exceed $1,000; minimum claim must be $1,001.

(14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15,** or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:

- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
- Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed $10,000.

(15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.

(16) Enter the net claimed amount by subtracting the sum of lines (14) and (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

Program 013	CUSTODY OF MINORS- CHILD ABDUCTION AND RECOVERY CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	**FORM FAM-27**

(22) to (29) Bring forward the cost information as specified in the left-hand column of lines (22) through (29) for the reimbursement claim, e.g., Form 1, (04). (f), means the information is located on Form 1, block (04), line 1., column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. The indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. Completion of this data block will expedite the process.

(30) to (36) Leave blank.

(37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or print name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. (Please sign the Form FAM-27 in blue ink and attach the copy to the top of the claim package.)

(38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, the claim preparer, telephone number, and email address.

SUBMIT A SIGNED ORIGINAL FORM FAM-27 AND ONE COPY WITH ALL OTHER FORMS TO:

Address, if delivered by U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Local Government Programs and Services Division
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

Office of the State Controller
Attn: Local Reimbursements Section
Local Government Programs and Services Division
3301 C Street, Suite 700
Sacramento, CA 95816

PROGRAM 013	**CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY CLAIM SUMMARY**	FORM 1

(01) Claimant	(02) Fiscal Year 20___/20___
(03) Department	

Direct Costs	**Object Accounts**					
(04) Reimbursable Activities	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Travel and Training	(f) Total
1. Compliance with Court Orders						
2. Court Costs for Out-of-Jurisdiction Cases						
3. Secure Appearance of Offender						
4. Return of Children to Custodian						
(05) Total Direct Costs						

Indirect Costs		
(06) Indirect Cost Rate	[From ICRP or 10%]	%
(07) Total Indirect Costs	[Refer to Claim Summary Instructions]	
(08) Total Direct and Indirect Costs	[Line (05)(g) + line (07)]	
Cost Reduction		
(09) Less: Offsetting Revenues		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) minus {line (09) + line (10)}]	

PROGRAM 013	CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY CLAIM SUMMARY INSTRUCTIONS	FORM 1

(01) Enter the name of the claimant.

(02) Enter the fiscal year of claim.

(03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 should be completed for each department.

(04) For each reimbursable activity, enter the total from Form 2, line (05), columns (d) through (h) to Form 1, block (04), columns (a) through (e) in the appropriate row. Total each row.

(05) Total columns (a) through (f).

(06) Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits, without preparing an Indirect Cost Rate Proposal (ICRP). If an indirect cost rate of greater than 10% is used, include the ICRP with the claim.

(07) Local agencies have the option of using the flat rate of 10% of direct labor costs or using a department's ICRP in accordance with Office of Management and Budget Circular 2 CFR, Chapter I and Chapter II, Part 200 et al. If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by 10%. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.

(08) Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).

(09) If applicable, enter any offsetting revenue received by the claimant for this mandate from any state or federal source. Submit a schedule detailing the revenue sources and amounts.

(10) If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

Note: Any funds received as a result of costs assessed against a defendant or other party in a criminal or civil action for the return or care of the minor(s), (or defendant, if not part of a criminal extradition) must be shown on Form 1.2 and must also be used as an offset against these cases.

(11) From the Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM 013	**CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY REIMBURSEMENT SOURCE SUMMARY**	FORM 1.2

(01) Claimant	(02) Fiscal Year 20___/20___

(03) Indirect Costs Computation

(a) Cost Activity	(b) Case Number	(c) Reimbursement Source	(d) Amount
(04) Total ☐ Subtotal ☐			

PROGRAM 013	CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY REIMBURSEMENT SOURCE SUMMARY INSTRUCTIONS	FORM 1.2

(01) Enter the name of the claimant.

(02) Enter the year in which costs were incurred.

(03) (a) List the cost activity.

(b) Enter the case number.

(c) Enter the reimbursement source.

(d) Enter the amount of reimbursement for the custody of minor programs the county has received from defendants, other individuals, or the State Foster Care Program.

(04) Total the amount of reimbursement received and carryforward this amount to Form 1, line (10), Other Reimbursements.

PROGRAM 013	**CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY ACTIVITY COST DETAIL**	FORM 2

(01) Claimant

(02) Fiscal Year 20___/20___

(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

☐ 1. Compliance with Court Orders

☐ 2. Court Costs for Out-of-Jurisdiction Cases

☐ 3. Secure Appearance of Offender

☐ 4. Return of Children to Custodian

(04) Description of Expenses			**Object Accounts**				
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Travel and Training
(05) Total ☐ Subtotal ☐ Page: ___ of___							

PROGRAM 013	**CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY ACTIVITY COST DETAIL INSTRUCTIONS**	FORM 2

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each activity.

(04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, supplies used, contract services, fixed assets, and travel and training expenses. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

Object Accounts	**Columns**								**Submit Supporting Documents with the Claim**
	(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**	**(g)**	**(h)**	
Salaries and Benefits	Employee Name and Job Classification	Hourly Rate	Hours Worked	Salaries equals Hourly Rate times Hours Worked					
	Activities Performed	Benefit Rate			Benefits equals Benefit Rate times Salaries				
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Costs equals Unit Cost times Quantity Used			
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked and Inclusive Dates of Service				Costs equals Hourly Rate times Hours Worked or Total Contract		Copy of Contract and Invoices
Travel and Training	Purpose of Trip, Name and Title, Destination, Departure Date, and Return Date	Per Diem Rate, Mileage Rate, and Travel Cost	Days, Miles, and Travel Mode					Total Travel Costs equals Rate times Days or Miles	
	Employee Name and Title and Name of Class Attended		Dates Attended					Registration Fee	

(05) Total line (04), columns (d) through (h) and enter the sums on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail activity costs, number each page. Enter totals from line (05), columns (d) through (h) to Form 1, block (04), columns (a) through (e) in the appropriate row.

9. Final State Audit Report or Other Written Notice of Adjustment

VENTURA COUNTY

Audit Report

CUSTODY OF MINORS – CHILD ABDUCTION AND RECOVERY PROGRAM

Chapter 1399, Statutes of 1976;
Chapter 162, Statutes of 1992; and
Chapter 988, Statutes of 1996

July 1, 2016, through June 30, 2020

BETTY T. YEE
California State Controller

November 2022

BETTY T. YEE
California State Controller

November 28, 2022

CERTIFIED MAIL—RETURN RECEIPT REQUESTED

Jeff Burgh, Auditor-Controller
Ventura County
800 South Victoria Avenue
Ventura, CA 93003

Dear Mr. Burgh:

The State Controller's Office audited the costs claimed by Ventura County for the legislatively mandated Custody of Minors – Child Abduction and Recovery Program for the period of July 1, 2016, through June 30, 2020.

The county claimed and was paid $4,284,397 for costs of the mandated program. Our audit found that $99,057 is allowable and $4,185,340 is unallowable. The costs are unallowable primarily because the county did not provide contemporaneous supporting documentation and did not claim actual costs.

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

This final audit report contains an adjustment to costs claimed by the county. If you disagree with the audit findings, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (Commission). Pursuant to the Commission's regulations, outlined in Title 2, California Code of Regulations, section 1185.1, subdivision (c), an IRC challenging this adjustment must be filed with the Commission no later than three years following the date of this report, regardless of whether this report is subsequently supplemented, superseded, or otherwise amended. IRC information is available on the Commission's website at www.csm.ca.gov/forms/IRCForm.pdf.

If you have any questions, please contact Lisa Kurokawa, Chief, Compliance Audits Bureau, by telephone at (916) 327-3138.

Sincerely,

Original signed by

KIMBERLY TARVIN, CPA
Chief, Division of Audits

KT/ac

cc: Joanne McDonald, Assistant Auditor-Controller
Financial Reporting Division
Ventura County Auditor-Controller's Office
Stuart Gardner, Director
Fiscal Administrative Services
Ventura County District Attorney's Office
Chris Hill, Principal Program Budget Analyst
Local Government Unit
California Department of Finance
Steven Pavlov, Finance Budget Analyst
Local Government Unit
California Department of Finance
Darryl Mar, Manager
Local Reimbursement Section
State Controller's Office
Everett Luc, Supervisor
Local Reimbursement Section
State Controller's Office

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Attachment—County's Response to Draft Audit Report

Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by Ventura County for the legislatively mandated Custody of Minors – Child Abduction and Recovery (CAR) Program for the period of July 1, 2016, through June 30, 2020.

The county claimed and was paid $4,284,397 for costs of the mandated program. Our audit found that $99,057 is allowable and $4,185,340 is unallowable. The costs are unallowable primarily because the county did not provide contemporaneous supporting documentation and did not claim actual costs.

Background

Chapter 1399, Statutes of 1976, established the CAR Program, based on the following laws:

- Civil Code section 4600.1 (repealed and added as Family Code sections 3060 through 3064 by Chapter 162, Statutes of 1992);
- Penal Code (PC) sections 278 and 278.5 (repealed and added as PC sections 277, 278, and 278.5 by Chapter 988, Statutes of 1996); and
- Welfare and Institutions Code section 11478.5 (repealed and added as Family Code section 17506 by Chapter 478, Statutes of 1999; last amended by Chapter 759, Statutes of 2002).

These laws require the District Attorney's Office (DAO) to assist persons having legal custody of a child in:

- Locating their children when they are unlawfully taken away;
- Gaining enforcement of custody and visitation decrees and orders to appear;
- Defraying expenses related to the return of an illegally detained, abducted, or concealed child;
- Civil court action proceedings; and
- Guaranteeing the appearance of offenders and minors in court actions.

On September 19, 1979, the State Board of Control (now the Commission on State Mandates) determined that this legislation imposed a state mandate reimbursable under Government Code (GC) section 17561.

The parameters and guidelines establish the state mandate and define reimbursement criteria. The Commission on State Mandates adopted the parameters and guidelines on January 21, 1981; they were last amended on October 30, 2009. In compliance with GC section 17558, the SCO issues the *Mandated Cost Manual for Local Agencies* (*Mandated Cost Manual*) for mandated programs to assist local agencies in claiming reimbursable costs.

Audit Authority

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

Objective, Scope, and Methodology

The objective of our audit was to determine whether costs claimed represent increased costs resulting from the legislatively mandated Custody of Minors – CAR Program. Specifically, we conducted this audit to determine whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.[1]

The audit period was July 1, 2016, through June 30, 2020.

To achieve our objective, we performed the following procedures:

- We reviewed the annual mandated cost claims filed by the county for the audit period and identified the significant cost components of each claim as salaries and benefits, materials and supplies, and indirect costs. We determined whether there were any errors or unusual or unexpected variances from year to year. We reviewed the claimed activities to determine whether they adhered to the SCO's *Mandated Cost Manual* and the program's parameters and guidelines.
- We completed an internal control questionnaire by interviewing key county staff members. We discussed the claim preparation process with county staff members to determine what information was obtained, who obtained it, and how it was used.
- We reviewed time records, which the county called time studies, completed by the county for the audit period. We also reviewed payroll records for claimed employees. We noted various issues with the reviewed time records. The records provided as support for the claimed costs did not meet the requirements of the program's parameters and guidelines (see Finding 1).
- We reviewed claimed materials and supplies costs, and found that the county claimed costs that were allocated to the CAR Program (Function SP04 Activity 3401) as direct costs applicable to the mandated program, although the costs were not actual costs supported by source documentation. Per the program's parameters and guidelines, only actual costs are allowed. We also found that the county claimed costs that were not supported by source documentation, and we were unable to verify that costs charged to Object 2301 – Gas and Diesel Fuel Internal Service Fund (ISF) and Object 2302 – Transportation Charges in the ISF were for mandated activities. We found $204,276 in materials and supplies costs to be unallowable (see Finding 2).

[1] Unreasonable and/or excessive costs include ineligible costs that are not identified in the program's parameters and guidelines as reimbursable costs.

- We reviewed the claimed indirect cost rates, including supporting documentation provided by the county. We found that the indirect cost rates were properly supported.
- We interviewed county personnel and reviewed the county's Single Audit Reports and revenues reports to identify potential sources of offsetting revenues and reimbursements from federal or pass-through programs applicable to this mandated program. We found that the county did receive offsetting revenue for this mandate in fiscal year (FY) 2017-18 and FY 2018-19. We noted no exceptions.

We did not audit the county's financial statements.

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

Conclusion

As a result of performing the audit procedures, we found instances of noncompliance with the requirements described in our audit objective. We found that the county claimed unsupported and ineligible costs, as quantified in the Schedule and described in the Findings and Recommendations section. However, we did not find that the county claimed costs that were funded by other sources, aside from the offsetting revenues that were already reported on the claims.

For the audit period, Ventura County claimed and was paid $4,284,397 for costs of the legislatively mandated Custody of Minors – CAR Program. Our audit found that $99,057 is allowable and $4,185,340 is unallowable.

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

Follow-up on Prior Audit Findings

The county has satisfactorily resolved the findings noted in our prior audit report for the period of July 1, 2003, through June 30, 2007, excluding July 1, 2004, through June 30, 2005, issued on July 28, 2010.

The prior audit report was conducted under the program's previous parameters and guidelines, adopted on August 26, 1999.

Views of Responsible Officials

We issued a draft audit report on September 21, 2022. The county's representatives responded by letters dated September 30, 2022, disagreeing with the audit results (Attachment).

Restricted Use

This audit report is solely for the information and use of Ventura County, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this audit report, which is a matter of public record and is available on the SCO website at www.sco.ca.gov.

Original signed by

KIMBERLY TARVIN, CPA
Chief, Division of Audits

November 28, 2022

Schedule—
Summary of Program Costs
July 1, 2016, through June 30, 2020

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference [1]
July 1, 2016, through June 30, 2017				
Direct costs:				
Salaries and benefits	$ 777,518	$ -	$ (777,518)	Finding 1
Materials and supplies	67,304	22,383	(44,921)	Finding 2
Total direct costs	844,822	22,383	(822,439)	
Indirect costs	209,930	-	(209,930)	Finding 1
Total direct and indirect costs	1,054,752	22,383	(1,032,369)	
Less: offsetting revenues and other reimbursements	-	-	-	
Total program costs [2]	$ 1,054,752	22,383	$(1,032,369)	
Less amount paid by the State [3]		(1,054,752)		
Amount paid in excess of allowable costs claimed		$(1,032,369)		
July 1, 2017, through June 30, 2018				
Direct costs:				
Salaries and benefits	$ 779,242	$ -	$ (779,242)	Finding 1
Materials and supplies	80,633	29,716	(50,917)	Finding 2
Total direct costs	859,875	29,716	(830,159)	
Indirect costs	218,188	-	(218,188)	Finding 1
Total direct and indirect costs	1,078,063	29,716	(1,048,347)	
Less: offsetting revenues and other reimbursements	(1,638)	(1,638)	-	
Total program costs [4]	$ 1,076,425	28,078	$(1,048,347)	
Less amount paid by the State [3]		(1,076,425)		
Amount paid in excess of allowable costs claimed		$(1,048,347)		
July 1, 2018, through June 30, 2019				
Direct costs:				
Salaries and benefits	$ 757,952	$ -	$ (757,952)	Finding 1
Materials and supplies	78,401	27,029	(51,372)	Finding 2
Total direct costs	836,353	27,029	(809,324)	
Indirect costs	219,806	-	(219,806)	Finding 1
Total direct and indirect costs	1,056,159	27,029	(1,029,130)	
Less: offsetting revenues and other reimbursements	(116)	(116)	-	
Total program costs	$ 1,056,043	26,913	$(1,029,130)	
Less amount paid by the State [3]		(1,056,043)		
Amount paid in excess of allowable costs claimed		$(1,029,130)		

Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference [1]
July 1, 2019, through June 30, 2020				
Direct costs:				
Salaries and benefits	$ 765,735	$ -	$ (765,735)	Finding 1
Materials and supplies	78,749	21,683	(57,066)	Finding 2
Total direct costs	844,484	21,683	(822,801)	
Indirect costs	252,693	-	(252,693)	Finding 1
Total direct and indirect costs	1,097,177	21,683	(1,075,494)	
Less: offsetting revenues and other reimbursements	-	-	-	
Total program costs	$ 1,097,177	21,683	$ (1,075,494)	
Less amount paid by the State [3]		(1,097,177)		
Amount paid in excess of allowable costs claimed		$ (1,075,494)		
Summary: July 1, 2016, through June 30, 2020				
Direct costs:				
Salaries and benefits	$ 3,080,447	$ -	$ (3,080,447)	Finding 1
Materials and supplies	305,087	100,811	(204,276)	Finding 2
Total direct costs	3,385,534	100,811	(3,284,723)	
Indirect costs	900,617	-	(900,617)	Finding 1
Total direct and indirect costs	4,286,151	100,811	(4,185,340)	
Less: offsetting revenues and other reimbursements	(1,754)	(1,754)	-	
Total program costs [2, 4]	$ 4,284,397	99,057	$ (4,185,340)	
Less amount paid by the State [3]		(4,284,397)		
Amount paid in excess of allowable costs claimed		$ (4,185,340)		

[1] See the Findings and Recommendations section.

[2] The county originally claimed $1,072,924 for FY 2016-17; however, the SCO's Local Government Programs and Services Division identified an overstatement of claimed indirect costs and adjusted the claim down to $1,054,752, a difference of $18,172.

[3] Payment amount current as of August 2, 2022.

[4] The county originally claimed $1,099,002 for FY 2017-18; however, the SCO's Local Government Programs and Services Division identified an overstatement of claimed indirect costs and adjusted the claim down to $1,076,425, a difference of $22,577.

Findings and Recommendations

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

The county claimed $3,080,447 in salaries and benefits for the audit period. We determined that the entire amount is unallowable. The related unallowable indirect costs total $900,617, for total unallowable costs of $3,981,064. The costs are unallowable because the county did not provide contemporaneous source documentation to support the mandated functions performed or the actual number of hours devoted to each function.

Following is a summary of the unallowable salaries and benefits, the related indirect costs, and the audit adjustment:

		Fiscal Year				
		2016-17	2017-18	2018-19	2019-20	Total
Total unallowable salaries and benefits	A	(777,518)	(779,242)	(757,952)	(765,735)	(3,080,447)
Claimed indirect cost rate	B	27.00%	28.00%	29.00%	33.00%	
Related indirect costs (A × B)	C	(209,930)	(218,188)	(219,806)	(252,693)	(900,617)
Audit Adjustment (A + C)	D	$ (987,448)	$ (997,430)	$ (977,758)	$ (1,018,428)	$ (3,981,064)

The county provided monthly time studies that included hours charged to the following activity titles:

- CC: Enforcement of Decrees – Family Code Sections 3130 & 3131;
- CC: Court Activity – Family Code Sections 3130 & 3131;
- Out-of-State Decrees – CC: Offender Detention – Family Code Section 3400 et seq. UCCJEA; and
- PC: Return of Detained or Concealed Child – CA Penal Code Sections 278 & 278.5 (Criminal).

Other monthly time studies provided by the county included only the hours charged to the Child Abduction and Recovery Unit.

In addition, the county provided payroll reports for one Senior Attorney position that was charged 100% to the CAR Program. We requested source documentation for the mandated activities performed. The county stated that that the Senior Attorney position does not include collateral assignments or duties and thus does not maintain time studies.

During fieldwork, the county also provided us with declarations and time estimates for 13 different child abduction and recovery cases. These estimates were based on the employees' memory, date and timestamped emails, and their training and experience. Per the program's parameters and guidelines, signed declarations of estimated time spent on case activities are considered corroborating documents, and are not a substitute for source documents. Only actual costs traceable to source documents may be claimed for this program.

Based on the documentation provided, we were unable to determine the mandated functions performed, the actual number of hours devoted to each

function, or the validity of such costs. Without a description of the mandated functions, we were unable to determine whether the county claimed unallowable costs associated with criminal prosecution commencing with the defendant's first appearance in a California court, or claimed costs associated with non-mandated activities.

In addition, the county did not separately identify its time spent for on activities related to cases under PC section 278.7 (commonly referred to as "good cause" cases). Time spent on good-cause cases is unallowable because the parameters and guidelines do not identify "good cause" cases as reimbursable costs.

The parameters and guidelines incorporate requirements of PC sections 278 and 278.5, as amended by Chapter 988, Statutes of 1996. This law, known as the Parental Kidnapping Prevention Act, also added PC section 278.7. However, PC section 278.7 was not incorporated into the parameters and guidelines; therefore, any costs claimed under this section are not reimbursable.

Section VII.A.1., "Salaries and Employees' Benefits" of the parameters and guidelines states, in part:

> Identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study. . . .

Section V., "Reimbursable Costs," of the parameters and guidelines begins:

> To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.
>
> Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon personal knowledge." Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. **However, corroborating documents cannot be substituted for source documents** [emphasis added].

Recommendation

We recommend that the county:

- Follow the SCO's *Mandated Cost Manual* and the mandated program's parameters and guidelines when preparing its reimbursement claims; and
- Ensure that claimed costs are supported by source documentation.

County's Response

"Finding 1" relates to unsupported salaries, benefits, and related indirect costs. During the period subject to audit, the CARP unit was staffed with a prosecutor and investigators. The assigned investigators maintained monthly time studies (in addition to timesheets). The prosecutor, who served full-time in the CARP unit, completed timesheets indicating that her activities were 100% dedicated to CARP activities. When SCO staff indicated that the time studies and timesheets, in their current form, would not be considered a "source document," the CARP unit provided evidence corroborating the source documents, such as email correspondence, written legal instruments and other written product, court dockets, attestations, and case file documents. Despite these efforts to supplement the record of the time spent on CARP activities, all costs were determined to be unallowable. It is, however, undisputed that over 150 children were reunited with their legal parent or guardian during the period audited—activities subject to reimbursement pursuant to the mandate.

The audit determined that the DAO costs were unallowable, in part, because the time studies and timesheets did not exclude "good cause" cases. The Guidelines for CARP were initially drafted in 1981 and allow reimbursement for activities related to Penal Code sections 278 and 278.5 (child abduction statutes). Good Cause was established as a defense to child abduction where a parent claims in good faith that removal was necessary to prevent harm to the child. The codification of a Good Cause defense did not exist in 1981 but was later memorialized in Penal Code section 278.7. Notwithstanding subsequent amendments to the Guidelines, they have never been updated to expressly include or exclude 278.7. The SCO asserts that because Good Cause cases were created after the Guidelines and never explicitly incorporated, they are not a reimbursable activity. Significantly, Good Cause cases were not excluded from reimbursement in the 2003-2007 audit. Moreover, since Good Cause is a defense to a reimbursable activity, the litigation of Good Cause cases necessarily involves a reimbursable activity. Good Cause is so intertwined with reimbursable activity that its exclusion is arbitrary and inconsistent with the CARP mandate.

To ensure that our costs are reimbursed in the future, the DAO is implementing time keeping software that will capture extensive detail about cases and allowable activities. The DAO believes that with the enhanced record keeping, all future claims will be allowed. Additionally, with respect to Good Cause, the DAO will seek the specific inclusion of Penal Code section 278.7 in the Guidelines.

SCO Comments

Our findings and recommendation remain unchanged.

The county states:

> When SCO staff indicated that the time studies and timesheets in their current form, would not be considered a "source document," the CARP unit provided evidence corroborating the source documents, such as email correspondence, written legal instruments and other written product, court dockets, attestations, and case file documents. Despite these efforts to supplement the record of the time spent on CARP activities, all costs were determined to be unallowable.

The county must claim only the actual costs for the reimbursable program. Actual costs are supported by source documentation. Email correspondence, written legal instruments and other written products, court dockets, attestations, and case file documents are not considered source documents. The parameters and guidelines do not allow the county to "supplement the record" when source documents are not provided.

Section V., "Reimbursable Costs," of the parameters and guidelines states, in part:

> Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon personal knowledge." Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. **However, corroborating documents cannot be substituted for source documents** [emphasis added].

The county states "The audit determined that the DAO costs were unallowable, in part, because the time studies and timesheets did not exclude 'good cause' cases." During fieldwork, we determined that employees claimed time on activities related to cases under PC section 278.7 (commonly referred to as "good cause" cases). Activities performed under this penal code are not considered reimbursable mandated activities. Furthermore, the documentation provided as support for the claims did not contain the required detail to determine the mandated functions performed or identify employees' time spent on activities related to cases under PC section 278.7.

FINDING 2—
Overstated materials and supplies costs

The county claimed a total of $305,087 in materials and supplies costs for the audit period. We determined that $100,811 is allowable and $204,276 is unallowable. These costs are unallowable because the county claimed costs that were not actual costs incurred to implement the mandated activities, and costs that were allocated to the CAR Program rather than actual costs supported by source documentation, as required by the program's parameters and guidelines.

The following table shows the materials and supplies costs claimed by the DAO, the allowable costs, and the audit adjustment by fiscal year:

Materials and Supplies	Total Claimed	Total Allowable	Audit Adjustment
FY 2016-17			
Direct Materials and Supplies (including GSA Fleet)	$ 36,155	$ 22,383	$ (13,772)
Rent Allocation	28,370	-	(28,370)
IT Services Allocation	2,779	-	(2,779)
	$ 67,304	$ 22,383	$ (44,921)
FY 2017-18			
Direct Materials and Supplies (including GSA Fleet)	$ 42,492	$ 29,716	$ (12,776)
Rent Allocation	34,750	-	(34,750)
IT Services Allocation	3,391	-	(3,391)
	$ 80,633	$ 29,716	$ (50,917)
FY 2018-19			
Direct Materials and Supplies (including GSA Fleet)	$ 45,700	$ 27,029	$ (18,671)
Rent Allocation	29,453	-	(29,453)
IT Services Allocation	3,248	-	(3,248)
	$ 78,401	$ 27,029	$ (51,372)
FY 2019-20			
Direct Materials and Supplies (including GSA Fleet)	$ 45,396	$ 21,683	$ (23,713)
Rent Allocation	29,709	-	(29,709)
IT Services Allocation	3,644	-	(3,644)
	$ 78,749	$ 21,683	$ (57,066)
Total for Audit Period			
Direct Materials and Supplies (including GSA Fleet)	$ 169,743	$ 100,811	$ (68,932)
Rent Allocation	122,282	-	(122,282)
IT Services Allocation	13,062	-	(13,062)
	$ 305,087	$ 100,811	$ (204,276)

Direct Materials and Supplies (including General Services Agency Fleet)

The county claimed a total of $169,743 in direct costs, including General Services Agency (GSA) Fleet, for the audit period. The county provided a summary of all costs charged to the CAR Program (Function SP04 Activity 3401) within the Special Prosecution Division (Unit 2101) of the DAO's.

We judgmentally selected Object 2301 – Gas and Diesel Fuel ISF and Object 2302 – Transportation Charges ISF for review. We requested information from the county on what the charges were for and how they were recorded by employees. We also asked the county to provide documentation to show how these charges were related to child abduction and recovery cases. The county responded that investigators assigned to child abduction and recovery cases are issued county vehicles, and must report their mileage reading to the GSA Fleet department every month; however, fleet charges are not associated with specific cases. We were unable to verify that the monthly vehicle and fuel charges were spent directly on the mandated activities.

Rental Cost Allocations

The county claimed a total of $122,282 in rental costs allocated to the CAR Program. The county developed a methodology by which to allocate a percentage of rental costs incurred by the DAO's as direct costs applicable to the mandated program. For each fiscal year, the county calculated the ratio of CAR-related full time equivalent (FTE) to total employees working at the Ralston Street location. To determine program-related materials and supplies costs, the county applied the percentage to the total rental costs incurred at the Ralston Street location.

The following table illustrates the methodology the county used to calculate the CAR Program's rent costs, and the related audit adjustments by fiscal year.

	FY 2016-17			FY 2017-18			FY 2018-19			FY 2019-20			Total
CAR Program	Total Claimed	Total Allowable	Audit Adjustment	Total Claimed	Total Allowable	Audit Adjustment	Total Claimed	Total Allowable	Audit Adjustment	Total Claimed	Total Allowable	Audit Adjustment	Audit Adjustment
CAR Program FTE	4.29			4.29			3.68			3.61			
÷ Ralston Street total employees	44			37			38			40			
CAR Program % of Ralston Street employees	9.75%			11.59%			9.68%			9.03%			
× Total rent charges at Ralston Street	$ 290,975			$ 299,706			$ 304,134			$ 329,190			
CAR Program rent allocation	$ 28,370	$ -	$ (28,370)	$ 34,750	$ -	$ (34,750)	$ 29,453	$ -	$ (29,453)	$ 29,709	$ -	$ (29,709)	$ (122,282)

Based on the documentation provided, we determined that a total of $122,282 in rental costs is unallowable. The costs are unallowable because the county did not claim actual costs that were supported by source documentation.

IT Service Cost Allocations

The county claimed a total of $13,062 for IT service costs allocated to the CAR Program. The county developed a methodology by which to allocate a percentage of IT service costs incurred by the DAO's as direct costs applicable to the mandated program. For each fiscal year, the county calculated the ratio of the CAR Program-related FTE to total DAO's FTE. To determine program-related materials and supplies costs, the county applied the percentage to the total IT service costs incurred by the DAO.

The following table illustrates the methodology used to calculate the CAR Program's IT service costs, and the related audit adjustments by fiscal year:

	FY 2016-17			FY 2017-18			FY 2018-19			FY 2019-20			Total
CAR Program	Total Claimed	Total Allowable	Audit Adjustment	Total Claimed	Total Allowable	Audit Adjustment	Total Claimed	Total Allowable	Audit Adjustment	Total Claimed	Total Allowable	Audit Adjustment	Audit Adjustment
CAR Program FTE	$ 4.29			$ 4.29			$ 3.68			$ 3.61			
÷ Total DAO FTE	59			64			64			58			
CAR Program allocation %	7.27%			6.70%			5.75%			6.28%			
× Total IT service costs	$ 38,216			$ 50,594			$ 56,493			$ 58,036			
CAR Program IT service costs allocation	$ 2,779	$ -	$ (2,779)	$ 3,391	$ -	$ (3,391)	$ 3,248	$ -	$ (3,248)	$ 3,644	$ -	$ (3,644)	$ (13,062)

Based on the documentation provided, we determined that a total of $13,062 in IT service costs is unallowable. The costs are unallowable because the county did not claim actual costs that were supported by source documentation.

Section V., "Reimbursable Costs," of the parameters and guidelines begins:

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

Recommendation

We recommend that the county:

- Follow the SCO's *Mandated Cost Manual* and the mandated program's parameters and guidelines when preparing its reimbursement claims; and
- Ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

County's Response

> "Finding 2" relates to material and supply costs. The Guidelines state that, "The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Increased costs is limited to the cost of an activity that the claimant is required to incur as a result of the mandate." The DAO interpreted this portion of the mandate differently than the SCO. The DAO applied a common practice among cost sharing programs where the proportional share of usage is applied to the appropriate program. As an example, if an investigator's time studies demonstrated that fifty percent of her time was spent on CARP activities, then fifty percent of her vehicle cost or office rent could be attributed to CARP. It is the SCO's position, however, that only increased costs solely attributable to CARP activity [are] allowable. For instance, because the DAO needs office space for activities other than CARP, no portion of the rent can be attributed to CARP even when determined on a value proportional to CARP activities performed. In the future, the DAO will no longer include any (proportionally) shared costs in its reimbursement requests.

SCO Comment

Our findings and recommendation remain unchanged.

The county states:

> The DAO applied a common practice among cost sharing programs where the proportional share of usage is applied to the appropriate program. As an example, if an investigator's time studies demonstrated that 50 percent of her time was spent on CARP activities, then fifty percent of her vehicle cost or office rent could be attributed to CARP. It is the SCO's position, however, that only increased costs solely attributable to CARP activity are allowable.

We disagree. We did not make the determination that "only increased costs solely attributable to CAR Program activity are allowable." Per the parameters and guidelines, only actual costs may be claimed; these costs are defined as "those costs actually incurred to implement the mandated activities." Costs based on full-time equivalency or a proportional share of usage are not considered actual costs.

Attachment—
County's Response to Draft Audit Report

JEFFERY S. BURGH
AUDITOR-CONTROLLER

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September 30, 2022

Lisa Kurokawa, Chief
Compliance Audits Bureau
State Controller's Office
Division of Audits

Via Email: lkurokawa@sco.ca.gov

SUBJECT: CUSTODY OF MINORS – CHILD ABDUCTION AND RECOVERY PROGRAM DRAFT AUDIT FINDINGS

Dear Ms. Kurokawa:

The purpose of this letter is to provide a response as requested to the draft of the State Controller's Office report regarding the claims of Ventura County for the legislatively mandated Custody of Minors – Child Abduction and Recovery Program (Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of 1996) for the period of July 1, 2016, through June 30, 2020.

We have reviewed the draft report and the summary findings are as previously reported to us. Enclosed is the District Attorney's response which includes their views concerning the findings and their corrective actions.

The County disagrees with the disallowance of costs, in particular Good Cause cases, and reserves the right to file an "Incorrect Reduction Claim" with the Commission on State Mandates within three years of the State Controller's Office notification of adjustment.

If you have any questions, please contact Joanne McDonald, Assistant Auditor-Controller, at (805) 654-3191.

Sincerely,

JEFFERY S. BURGH
Auditor-Controller

Enclosure

Cc: Stuart Gardner, District Attorney's Office Fiscal and Administrative Services Director

OFFICE OF THE DISTRICT ATTORNEY

COUNTY OF VENTURA, STATE OF CALIFORNIA

ERIK NASARENKO
District Attorney

September 30, 2022

California State Controller, Division of Audits
Attn: Lisa Kurokawa, Chief Compliance Audits Bureau
Post Office Box 942850
Sacramento, California 94250

RE: Custody of Minors – Child Abduction and Recovery Program

To Lisa Kurokawa:

The Ventura County District Attorney's Office ("DAO") is extremely proud of our efforts to reunite children with their legal parents and guardians from whom they were unlawfully taken. Although it is undisputed that the DAO performed the actual duties required by the Custody of Minors – Child Abduction and Recovery Program ("CARP") mandate, the audit of the DAO's CARP found that nearly all the DAO claimed expenditures are unallowable. The findings do not suggest in any way that there has been any misuse of government funds, rather, the sole issue is whether the DAO provided adequate source documents of its efforts to recover children.

By way of background, the DAO's CARP was last audited by the State Controller's Office ("SCO") in 2010 for the period of July 1, 2003 through June 30, 2007. That audit was successful in that the claimed expenses were found to be allowable. Considering the audit results and endorsement of the then current DAO practices regarding source documents and time keeping, the DAO did not change or alter its practices.

In 2009, the Commission on State Mandates ("Commission") amended the parameters and guidelines ("Guidelines") relating to CARP. The amendment imposed the requirement that actual costs must be supported by a source document. "A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records, or time logs, sign-in sheets, invoices and receipts. Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations." There is no evidence that the Commission or SCO notified

agencies that had previously submitted for reimbursement under CARP activity of the new amendment. Additionally, the Commission did not provide an example or template of an approved source document that would meet their requirements. Regardless, and with an understanding that an agency seeking reimbursement has a burden to consult the Guidelines when seeking reimbursement, the DAO maintained what it believed to be source documents and corroborating evidence to support its allowable expenditures (i.e., the same documents found to support the allowable costs in the audit of years 2003-2007).

"Finding 1" relates to unsupported salaries, benefits, and related indirect costs. During the period subject to audit, the CARP unit was staffed with a prosecutor and investigators. The assigned investigators maintained monthly time studies (in addition to timesheets). The prosecutor, who served full-time in the CARP unit, completed timesheets indicating that her activities were 100% dedicated to CARP activities. When SCO staff indicated that the time studies and timesheets, in their current form, would not be considered a "source document," the CARP unit provided evidence corroborating the source documents, such as email correspondence, written legal instruments and other written product, court dockets, attestations, and case file documents. Despite these efforts to supplement the record of the time spent on CARP activities, all costs were determined to be unallowable. It is, however, undisputed that over 150 children were reunited with their legal parent or guardian during the period audited – activities subject to reimbursement pursuant to the mandate.

The audit determined that the DAO costs were unallowable, in part, because the time studies and timesheets did not exclude "good cause" cases. The Guidelines for CARP were initially drafted in 1981 and allow reimbursement for activities related to Penal Code sections 278 and 278.5 (child abduction statutes). Good Cause was established as a defense to child abduction where a parent claims in good faith that removal was necessary to prevent harm to the child. The codification of a Good Cause defense did not exist in 1981 but was later memorialized in Penal Code section 278.7. Notwithstanding subsequent amendments to the Guidelines, they have never been updated to expressly include or exclude 278.7. The SCO asserts that because Good Cause cases were created after the Guidelines and never explicitly incorporated, they are not a reimbursable activity. Significantly, Good Cause cases were not excluded from reimbursement in the 2003-2007 audit. Moreover, since Good Cause is a defense to a reimbursable activity, the litigation of Good Cause cases necessarily involves a reimbursable activity. Good Cause is so intertwined with reimbursable activity that its exclusion is arbitrary and inconsistent with the CARP mandate.

To ensure that our costs are reimbursed in the future, the DAO is implementing time keeping software that will capture extensive detail about cases and allowable activities.

The DAO believes that with the enhanced record keeping, all future claims will be allowed. Additionally, with respect to Good Cause, the DAO will seek the specific inclusion of Penal Code section 278.7 in the Guidelines.

"Finding 2" relates to material and supply costs. The Guidelines state that, "The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Increased costs is limited to the cost of an activity that the claimant is required to incur as a result of the mandate." The DAO interpreted this portion of the mandate differently than the SCO. The DAO applied a common practice among cost sharing programs where the proportional share of usage is applied to the appropriate program. As an example, if an investigator's time studies demonstrated that fifty percent of her time was spent on CARP activities, then fifty percent of her vehicle cost or office rent could be attributed to CARP. It is the SCO's position, however, that only increased costs solely attributable to CARP activity is allowable. For instance, because the DAO needs office space for activities other than CARP, no portion of the rent can be attributed to CARP even when determined on a value proportional to CARP activities performed. In the future, the DAO will no longer include any (proportionally) shared costs in its reimbursement requests.

Among the many services the DAO provides to the Ventura County citizens, CARP is one of the most time intensive and sensitive – recovering children wrongly withheld from a custodial parent. Our professional staff of attorneys and investigators work in all fifty states on behalf of parents who are seeking to be reunited with their children. These efforts on behalf of the parents and children are inarguably consistent with CARP mandates. Importantly, the audit findings do not conclude that the reimbursement requests and expenditures were unnecessary or improper. The SCO simply held that the previously approved source documents were inadequate for reimbursement purposes. While this is unfortunate, it does not tarnish the reputation of the DAO or professional staff working on CARP activities. We believe that we can quickly implement corrective actions to fully recover our expenditures in future years.

Sincerely,

Stuart Gardner
Director, Fiscal and Administrative Services

SG:sg

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

http://www.sco.ca.gov

10. Reimbursement Claims

CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY CLAIM FOR PAYMENT

For State Controller Use Only	PROGRAM
(19) Program Number 00013 (20) Date Filed (21) LRS Input	013

					Reimbursement Claim Data	
(01) Claimant Identification Number	9956					
(02) Claimant Name	Auditor-Controller				(22) FORM 1, (04) 1. (f)	844,822
County of Location	County of Ventura				(23) FORM 1, (04) 2. (f)	
Street Address or P.O. Box	800 S. Victoria Ave.	Suite			(24) FORM 1, (04) 3. (f)	
City Ventura	State CA	Zip Code 93009			(25) FORM 1, (04) 4. (f)	
			Type of Claim		(26) FORM 1, (06)	27%
	(03)		(09) Reimbursement	☑	(27) FORM 1, (07)	228,102
	(04)		(10) Combined	☐	(28) FORM 1, (09)	
	(05)		(11) Amended	☐	(29) FORM 1, (10)	0
Fiscal Year of Cost	(06)		(12) 2016-17		(30)	
Total Claimed Amount	(07)		(13) 1,072,924		(31)	
Less: **10% Late Penalty** (refer to attached Instructions)			(14)		(32)	
Less: **Prior Claim Payment Received**			(15)		(33)	
Net Claimed Amount			(16) 1,072,924		(34)	
Due from State	(08)		(17) 1,072,924		(35)	
Due to State			(18)		(36)	

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.

I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received for reimbursement of costs claimed herein and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues and reimbursements set forth in the parameters and guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer

Jill Ward

Jill Ward, Chief Deputy Auditor-Controller

Type or Print Name and Title of Authorized Signatory

Date Signed 2/12/2018

Telephone Number 805-654-3153

Email Address Jill.Ward@ventura.org

(38) Name of Agency Contact Person for Claim

Dawn Taylor DT

Name of Consulting Firm / Claim Preparer

Telephone Number 805-648-9232

Email Address Dawn.Taylor@ventura.org

Telephone Number

Email Address

PROGRAM 013	CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY CLAIM SUMMARY	FORM 1

(01) Claimant	(02) Fiscal Year
County of Ventura	2016/2017

(03) Department District Attorney

Direct Costs	Object Accounts					
(04) Reimbursable Activities	(a) Salaries	(b) Benefits	(c) Materials And Supplies	(d) Contract Services	(e) Travel And Training	(f) Total
1. Compliance with Court Orders	515,204	262,314	67,304			844,822
2. Court Costs for Out-of-Jurisdiction Cases						
3. Secure Appearance of Offender						
4. Return of Children to Custodian						
(05) Total Direct Costs	515,204	262,314	67,304			844,822

Indirect Costs		
(06) Indirect Cost Rate	[From ICRP or 10%]	27 %
(07) Total Indirect Costs	[Refer to Claim Summary Instructions]	228,102
(08) Total Direct and Indirect Costs	[Line (05)(g) + line (07)]	1,072,924

Cost Reduction		
(09) Less: Offsetting Revenues		
(10) Less: Other Reimbursements		0
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]	1,072,924

PROGRAM 013	CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY REIMBURSEMENT SOURCE SUMMARY	FORM 1.2

(01) Claimant	County of Ventura	(02)	Fiscal Year 2016/2017

(03) Indirect Costs Computation

(a) Cost Activity	(b) Case Number	(c) Reimbursement Source	(d) Amount
Compliane with Court Orders	See attached	Restitution	0
(04) Total ☑ Subtotal ☐			0

PROGRAM 013	CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY ACTIVITY COST DETAIL	FORM 2

(01) Claimant: County of Ventura

(02) Fiscal Year: 2016/2017

(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

- [x] 1. Compliance with Court Orders
- [ ] 2. Court Costs for Out-of-Jurisdiction Cases
- [ ] 3. Secure Appearance of Offender
- [ ] 4. Return of Children to Custodian

(04) Description of Expenses

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	Object Accounts (d) Salaries	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Travel and Training
See attached			515,204	262,314	38,934		
Building Rent					28,370		
(05) Total [x] Subtotal [ ] Page: 1 of 1			515,204	262,314	67,304		

FY16/17

DISTRICT ATTORNEY SB90 CLAIM SUMMARY

CHILD ABDUCTION AND RECOVERY SUMMARY

Employee Name	Salaries	Benefits	Total
B[redacted]	33,806	24,682	58,488
D[redacted]	563	405	968
E[redacted]	4,598	2,351	6,949
G[redacted]	14,976	6,874	21,850
L[redacted]	175,229	47,724	222,953
M[redacted]	73,301	49,178	122,479
R[redacted]	132,479	90,626	223,105
R[redacted]	185	126	311
R[redacted]	40,699	18,913	59,612
S[redacted]	32,119	16,545	48,664
Y[redacted]	7,249	4,890	12,139
TOTAL SALARIES AND BENEFITS	515,204	262,314	777,518

Sq Ft Billing	28,370		
Service and Supplies	22,383	Materials	67,304
IT Services	2,779	& Supplies	
GSA Fleet Charges	13,772	38,934	
Direct Cost Claim Total	844,822		
DA ICRP=27%	228,102		
CLAIM TOTAL	1,072,924		
Less Restitution	-		
ADJ CLAIM TOTAL	1,072,924		

SB 90 AGENCY CERTIFICATION

AGENCY: District Attorney's Office

MANDATE NAME(S) AND PROGRAM NUMBER(S):

Custody of Minors-Child Abduction and Recovery (Program No. 13)

COSTS INCURRED IN FISCAL YEAR 2016/17: $844,822.30

I, the undersigned, offer the following certification:

1) I affirm that the above listed mandate is performed by agency personnel.

2) I affirm that the claim amount is a fair and reasonable representation of actual costs to perform the reimbursable mandated activities.

3) Adequate supporting documentation for the claim will be provided upon request in a timely manner.

The above declarations are made to the best of my knowledge and belief,

Authorized Official: Gregory D. Totten
(Print Name)

(Signature)

Date: 12/19/17

INDIRECT COST RATE PROPOSAL

Claimant Name: County of Ventura
Department: District Attorney
Fiscal Year: 2016-17

	Description of Costs		Total Costs	Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
	Personnel Services					
1	Salaries & Wages		30,325,625		4,224,000	26,101,625
2	Part-time Wages & Overtime					0
3	Benefits	31%	13,741,022		1,591,213	12,149,809
	SUBTOTAL		**44,066,647**	**0**	**5,815,213**	**38,251,434**
	Line Item Costs (Services, Supplies & Other):					
4	Services and Supplies		6,388,885		3,364,187	28,370
5						
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35						
	SUBTOTAL:		**6,388,885**	**0**	**3,364,187**	**28,370**
	TOTAL EXPENDITURES		**50,455,532**			
	Cost Adjustments and/or Cost Plan Costs					
36	Cost Allocation Plan		1,209,713		1,209,713	
37						
	SUBTOTAL		**1,209,713**		**1,209,713**	
	TOTAL COSTS		**51,665,245**	**0**	**10,389,113**	**38,279,804**

CALCULATED INDIRECT COST RATE = 27%
10,389,113 = Total Allowable Indirect Costs
38,251,434 = Total direct salaries and benefits
Rate is based on: Salaries & Benefits

FY 16-17 Child Abduction and Recovery S&B

C 1107 Excluded

Name	Pay Period End	1101	1105	1106	1107	1121	1122	1123	1141	1142	1143	1144	1165	1171	1.5% In-Lieu	Total	Hourly Rate	Average Hourly Rate	Billable Hours	Billable Time
B [redacted]	7/2/2016																			
	7/16/2016																			
	7/30/2016																			
	8/13/2016	4,424.33	1,412.56	200.73		2,671.84		88.38	272.00		6.10	11.54	369.60	110.61	132.61	9,700.30	121.25			
	8/27/2016	4,424.33	303.52	200.73		2,671.84		72.30	272.00		4.98	11.54	320.57	110.61	114.29	8,506.71	106.33			
	9/10/2016	4,784.91		200.73		2,868.56		73.13	272.00		5.05	11.54	331.00	119.62	118.15	8,784.69	109.81			
	9/24/2016	4,784.91	233.70	200.73		2,868.56		76.52	272.00		5.27	11.54	341.40	119.62	122.04	9,036.29	112.95			
	10/8/2016	4,784.91		200.73		2,868.56		73.13	272.00		5.05	11.54	331.00	119.62	118.15	8,784.69	109.81			
	10/22/2016	4,784.91	455.94	200.73		2,868.56		79.73	272.00		5.50	11.54	351.29	119.62	125.73	9,275.55	115.94			
	11/5/2016	4,784.91		200.73		3,345.96		85.82	272.00		5.04	11.54	331.00	119.62	117.27	9,273.89	115.92			
	11/19/2016	4,784.91	1,947.03	200.73		3,174.59		101.36	272.00		6.99	11.54	429.90	119.62	154.69	11,203.36	140.04			
	12/3/2016	4,784.91		200.73		2,868.56		73.12	272.00		5.04	11.54	331.00	119.62	118.15	8,784.67				
	12/17/2016	4,784.91		200.73		2,868.56		73.13	272.00		5.05	11.54	331.00	119.62	118.15	8,784.69				
	12/31/2016	4,784.91		200.73		2,868.56		72.82	272.00		5.02	11.54	331.00	119.62	118.15	8,784.35				
	1/14/2017	4,784.91	537.95	200.73		2,868.56		80.62	272.00		5.56	11.54	354.93	119.62	127.09	9,363.51				
	1/28/2017	4,784.90		200.73		2,868.56		72.82	272.00		5.02	11.54	331.00	119.62	118.15	8,784.34				
	2/11/2017	4,784.91	1,071.06	200.73		2,868.56		88.35	272.00		6.10	11.54	378.65	119.62	135.88	9,937.40				
	2/25/2017	4,784.91	496.94	200.73		2,868.56		80.02	272.00		5.52	11.54	353.11	119.62	126.41	9,319.36				
	3/11/2017	4,928.46		200.73		2,946.89		75.01	272.00		5.17	11.54	340.54	123.21	121.64	9,025.19				
	3/25/2017	4,928.46		200.73		2,946.89		74.90	272.00		5.16	11.54	340.54	123.21	121.70	9,025.13				
	4/8/2017	4,928.46	384.69	200.73		2,946.89		80.48	272.00		5.55	11.54	357.65	123.21	128.10	9,439.30				
	4/22/2017	4,928.46		200.73		2,946.89		74.90	272.00		5.17	11.54	340.54	123.21	121.70	9,025.14				
	5/6/2017	4,928.46		200.73		2,946.89		74.90	272.00		5.17	11.54	340.54	123.21	121.70	9,025.14				
	5/20/2017	4,928.45		200.73		2,946.89		74.90	272.00		5.16	11.54	340.53	123.21	121.70	9,025.11				
	6/3/2017	4,928.45		200.73		2,946.89		74.90	272.00		5.17	11.54	340.53	123.21	121.70	9,025.12				
	6/17/2017	4,928.46		200.73		2,946.89		74.90	272.00		5.16	11.54	340.54	123.21	121.70	9,025.13				
B [redacted]		110,480.14	6,843.39	4,616.79	-	66,993.51	-	1,796.14	6,256.00	-	123.00	265.42	7,957.86	2,761.96		210,939.06		$ 116.51	502.00	$ 58,487.30
D [redacted]	7/2/2016	5,425.54	628.75	271.28		3,109.16		91.68	272.00		6.32	11.54	406.19	135.64	148.80	10,358.10				
	9/10/2016	5,619.21		280.96		3,367.53		85.52	272.00		5.90	11.54	391.72	140.48	145.73	10,174.86				
	9/24/2016	5,619.21		280.96		3,367.53		85.51	272.00		5.89	11.54	391.72	140.48	145.73	10,174.84				
	10/8/2016	5,619.21		280.96		3,367.53		85.51	272.00		5.90	11.54	391.72	140.48	145.73	10,320.58	129.01			
	10/22/2016	5,619.21	767.25	280.96		3,367.53		96.63	272.00		6.67	11.54	425.85	140.48	158.19	10,988.12				
	11/5/2016	5,619.21	140.48	280.96		3,844.93		100.24	272.00		6.03	11.54	397.97	140.48	147.21	10,813.84				
	11/19/2016	5,619.21	632.16	280.96		3,712.44		94.67	272.00		6.53	11.54	433.69	140.48	161.17	11,203.68				
	12/3/2016	5,619.21		280.96		3,367.53		85.51	272.00		5.90	11.54	385.57	140.48	145.64	10,168.70				
	12/17/2016	5,619.21		280.96		3,367.53		85.51	272.00		5.90	11.54	391.72	140.48	145.73	10,174.85				
	12/31/2016	5,619.21		280.96		3,367.53		85.18	272.00		5.87	11.54	391.72	140.48	145.73	10,174.49				
	1/14/2017	5,619.21		280.96		3,367.53		85.18	272.00		5.88	11.54	391.72	140.48	145.73	10,174.50				
	1/28/2017	5,619.21		280.96		3,367.53		85.17	272.00		5.87	11.54	391.72	140.48	145.73	10,174.48				
	2/11/2017	5,619.21		280.96		3,367.53		85.18	272.00		5.88	11.54	391.72	140.48	145.73	10,174.50				
	2/25/2017	5,619.21		280.96		3,367.53		85.18	272.00		5.87	11.54	391.72	140.48	145.73	10,174.49				
	3/11/2017	5,787.79		289.39		3,464.12		87.75	272.00		6.05	11.54	403.47	144.69	150.11	10,466.80				
	3/25/2017	5,787.79		289.39		3,464.12		87.74	272.00		6.05	11.54	403.47	144.69	150.11	10,466.79				
	4/8/2017	5,787.79		289.39		3,464.12		87.75	272.00		6.06	11.54	403.47	144.69	150.11	10,466.81				
	4/22/2017	5,787.79		289.39		3,464.12		87.74	272.00		6.05	11.54	403.47	144.69	150.11	10,466.79				
	5/6/2017	5,787.79		289.39		3,464.12		87.75	272.00		6.05	11.54	403.47	144.69	150.11	10,466.80				
	5/20/2017	5,787.79		289.39		3,464.12		87.74	272.00		6.05	11.54	403.47	144.69	150.11	10,466.79				
	6/3/2017	5,787.79		289.39		3,464.12		87.75	272.00		6.05	11.54	403.47	144.69	150.11	10,466.80				
D [redacted]		118,989.80	2,168.64	5,949.49	-	71,958.20	-	1,850.89	5,712.00	-	126.77	242.34	8,399.04	2,974.71		218,517.61		$ 129.01	7.50	$ 967.55
E [redacted]	7/2/2016	4,338.60	573.34	200.73		2,506.22		72.29	272.00		4.99	11.54	326.88	108.47	114.99	8,415.06				
	7/16/2016																			
	7/30/2016	4,338.60	524.77	200.73		2,625.06		71.59	272.00		4.94	11.54	324.72	108.47	115.81	8,598.23	107.48			
	8/13/2016																			
	8/27/2016																			
	9/10/2016	4,468.76	55.86	200.73		2,696.07		66.68	272.00		4.60	11.54	312.50	111.72	111.21	8,311.67				
	9/24/2016	4,468.76	1,001.33	200.73		2,696.07		80.39	272.00		5.54	11.54	354.56	111.72	126.90	9,329.54				
	10/8/2016	4,468.76	83.79	200.73		2,696.07		67.09	272.00		4.63	11.54	307.62	111.72	111.60	8,335.55				
	10/22/2016	4,468.76	272.86	200.73		2,696.07		69.83	272.00		4.82	11.54	322.15	111.72	114.84	8,545.32				
	11/5/2016	4,692.19	651.62	200.73		2,476.07		91.24	272.00		5.41	11.54	352.55	117.30	116.60	8,987.25				
	11/19/2016	4,692.20	61.16	200.73		2,476.08		70.00	272.00		4.83	11.54	328.91	117.31	112.19	8,346.95				
	12/3/2016	4,692.19	1,991.41	200.73		2,476.07		97.99	272.00		6.76	11.54	398.01	117.30	143.63	10,407.63	130.10			
	12/17/2016	4,692.19		200.73		2,476.07		67.66	272.00		4.77	11.54	322.28	117.30	111.10	8,275.64				
	12/31/2016	4,692.19	550.45	200.73		2,476.07		77.37	272.00		5.44	11.54	334.41	117.30	120.06	8,857.56				
	1/14/2017	4,692.19	366.97	200.73		2,476.07		74.70	272.00		5.25	11.54	338.60	117.30	117.20	8,672.55				
	1/28/2017	4,692.19	366.97	200.73		2,476.07		74.71	272.00		5.25	11.54	333.46	117.30	117.13	8,667.35				
	2/11/2017	4,692.20	488.06	200.73		2,476.08		76.46	272.00		5.37	11.54	346.56	117.31	119.24	8,805.55				
	2/25/2017	4,692.19	550.45	200.73		2,476.07		77.37	272.00		5.44	11.54	360.11	117.30	120.42	8,883.62				
	3/11/2017	4,832.96	460.33	200.73		2,550.36		78.10	272.00		5.49	11.54	354.67	120.82	122.22	9,009.22				
	3/25/2017	4,832.96	120.82	200.73		2,550.36		74.63	272.00		5.14	11.54	339.57	120.82	116.63	8,645.20				

FY 16-17 Child Abduction and Recovery S&B

Name	Pay Period End	1101	1105	1106	1107	1121	1122	1123	1141	1142	1143	1144	1165	1171	1.5% In-Lieu	Total	Hourly Rate	Average Hourly Rate	Billable Hours	Billable Time
	4/8/2017	4,832.96	373.77	200.73		2,550.36		76.85	272.00		5.40	11.54	350.82	120.82	120.79	8,916.04				
	4/22/2017	4,832.97	453.05	200.73		2,550.35		78.00	272.00		5.48	11.54	354.35	120.82	122.10	9,001.39				
	5/6/2017	5,074.61	360.17	200.73		2,677.87		80.15	272.00		5.63	11.54	366.26	126.87	126.46	9,302.29				
	5/20/2017	5,074.61	439.03	200.73		2,677.87		81.30	272.00		5.71	11.54	363.51	126.87	127.68	9,380.85				
	6/3/2017	5,074.61	939.13	200.73		3,350.43		89.27	272.00		6.25	11.54	391.95	126.87	146.13	10,658.91				
	6/17/2017	5,074.61	197.83	200.73		3,026.63		77.80	272.00		5.47	11.54	359.04	126.87	128.59	9,481.11				
[redacted] otal		108,412.26	10,933.17	4,616.79	-	60,134.44	-	1,771.47	6,256.00	-	122.61	265.42	7,943.49	2,710.30		185,331.01		$ 118.79	58.50	$ 6,949.02
[redacted]	7/2/2016	2,071.78		64.00		472.69	128.66	30.09	297.00		2.08		41.11	36.26		3,143.67	39.30			
	7/16/2016	2,071.79		64.00		507.21	128.67	30.09	297.00		2.07		41.11	36.26		3,178.20	39.73			
	7/30/2016	2,071.78		64.00		499.21	128.67	30.09	297.00		2.07		41.11	36.26		3,170.19	39.63			
	8/13/2016	2,071.78		64.00		499.21	128.67	30.09	297.00		2.07		41.11	36.26		3,170.19	39.63			
	8/27/2016	2,071.78		64.00		499.21	128.67	30.09	297.00		2.07		41.11	36.26		3,170.19	39.63			
	9/10/2016	2,071.79		64.00		499.21	128.67	30.09	297.00		2.08		41.11	36.26		3,170.21	39.63			
	9/24/2016	2,071.78		64.00		499.21	128.66	30.09	297.00		2.07		41.11	36.26		3,170.18	39.63			
	10/8/2016	2,071.77		64.00		499.21	128.66	30.09	297.00		2.08		41.11	36.26		3,170.18	39.63			
	10/22/2016	2,071.78		64.00		499.21	128.67	30.09	297.00		2.07		41.11	36.26		3,170.19	39.63			
	11/5/2016	2,071.77		64.00		499.21	128.66	30.10	297.00		2.08		41.11	36.26		3,170.19	39.63			
	11/19/2016	2,071.78		64.00		499.21	128.67	30.09	297.00		2.07		41.11	36.26		3,170.19	39.63			
	12/3/2016	2,071.78		64.00		499.21	128.66	30.09	297.00		2.08		41.11	36.26		3,170.19	39.63			
	12/17/2016	2,071.78		64.00		499.21	128.67	30.09	297.00		2.07		41.11	36.26		3,170.19	39.63			
	12/31/2016	2,071.79		64.00		499.21	124.39	29.09	297.00		2.01		41.11	36.26		3,164.86	39.56			
	1/14/2017	2,071.78		64.00		519.73	130.60	30.54	297.00		2.10		41.11	36.26		3,293.12	41.16			
	1/28/2017	2,102.85		64.00		515.85	129.42	30.27	347.00		2.09		41.71	36.80		3,269.99	40.87			
	2/11/2017	2,102.86		64.00		515.85	129.42	30.27	347.00		2.09		41.71	36.80		3,270.00	40.88			
	2/25/2017	2,102.84		64.00		515.84	129.42	30.27	347.00		2.08		41.71	36.80		3,269.96	40.87			
	3/11/2017	2,102.86		64.00		515.85	129.42	30.26	347.00		2.09		41.71	36.80		3,269.99	40.87			
	3/25/2017	2,102.85		64.00	1,051.43	731.60	194.61	45.52	347.00		3.14		61.95	36.80		3,270.00	40.88			
	4/8/2017	2,102.86		64.00		515.85	129.42	30.27	347.00		2.09		41.71	36.80		3,270.00	40.88			
	4/22/2017	2,102.86		64.00		515.85	129.42	30.26	347.00		2.09		41.71	36.80		3,269.99	40.87			
	5/6/2017	2,102.86		64.00		515.85	129.42	30.27	347.00		2.08		41.71	36.80		3,269.99	40.87			
	5/20/2017	2,102.86		64.00		515.85	129.42	30.27	347.00		2.09		41.71	36.80		3,270.00	40.88			
	6/3/2017	2,102.86		64.00		515.85	129.42	30.27	347.00		2.09		41.71	36.80		3,270.00	40.88			
	6/17/2017	2,102.85		64.00	1,051.43	731.60	194.61	45.51	347.00		3.14		61.95	36.80		3,270.00	40.88			
[redacted] Total		54,208.13	-	1,664.00	2,102.86	13,595.99	3,481.65	814.25	8,372.00	-	56.14	-	1,115.94	948.70		83,621.86		$ 40.20	543.50	$ 21,850.23
[redacted]	7/2/2016	6,482.31				1,138.92	394.68	92.31	297.00	1.73	6.37	42.48	80.47	194.47		8,730.74	109.13			
	7/16/2016	6,482.31				1,138.92	394.68	92.30	297.00	1.73	6.36	42.48	80.47	194.47		8,730.72	109.13			
	7/30/2016	6,482.31				1,138.92	394.68	92.31	297.00	1.73	6.37	42.48	80.47	194.47		8,730.74	109.13			
	8/13/2016	6,482.31				1,138.92	394.68	92.30	297.00	1.73	6.36	42.48	80.47	194.47		8,730.72	109.13			
	8/27/2016	6,482.31				1,138.92	394.68	92.31	297.00	1.73	6.37	42.48	80.47	194.47		8,730.74	109.13			
	9/10/2016	6,482.31				1,138.92	382.62	92.30	297.00	1.73	6.36	42.48	80.47	194.47		8,718.66	108.98			
	9/24/2016	6,482.31				1,138.92	-	92.31	297.00	1.73	6.37	42.48	80.47	194.47		8,336.06	104.20			
	10/8/2016	6,482.31				1,138.92	-	92.30	297.00	1.73	6.37	42.48	80.47	194.47		8,336.05	104.20			
	10/22/2016	6,482.31				1,138.92	-	92.31	297.00	1.73	6.36	42.48	77.82	194.47		8,333.40	104.17			
	11/5/2016	6,482.31				1,138.92	-	92.30	297.00	1.73	6.37	42.48	76.49	194.47		8,332.07	104.15			
	11/19/2016	6,482.31				1,138.92	-	92.30	297.00	1.73	6.36	42.48	80.47	194.47		8,336.04	104.20			
	12/3/2016	6,482.31				1,138.92	-	92.31	297.00	1.73	6.37	42.48	80.47	194.47		8,336.06	104.20			
	12/17/2016	6,482.31				1,138.92	-	92.30	297.00	1.73	6.37	42.48	80.47	194.47		8,336.05	104.20			
	12/31/2016	6,482.31				1,138.92	390.02	91.22	297.00	1.73	6.29	42.48	80.47	194.47		8,724.91	109.06			
	1/14/2017	6,482.31				1,138.92	390.03	91.21	297.00	1.73	6.29	42.48	80.47	194.47		8,724.91	109.06			
	1/28/2017	6,482.31				1,138.92	390.02	91.22	297.00	1.73	6.29	42.48	80.47	194.47		8,724.91	109.06			
	2/11/2017	6,482.31				1,138.92	390.03	91.21	297.00	1.73	6.29	42.48	80.47	194.47		8,724.91	109.06			
	2/25/2017	6,482.31				1,138.92	390.02	91.22	297.00	1.73	6.29	42.48	80.47	194.47		8,724.91	109.06			
	3/11/2017	6,482.31				1,138.92	390.03	91.21	297.00	1.73	6.29	42.48	80.47	194.47		8,724.91	109.06			
	3/25/2017	6,482.31				1,138.92	390.02	91.22	297.00	1.73	6.30	42.48	79.14	194.47		8,723.59	109.04			
	4/8/2017	6,482.31			8,094.93	2,498.87	891.91	208.59	297.00	1.73	6.29	42.48	180.96	194.47		8,724.92	109.06			
	4/22/2017	6,482.31				1,138.92	390.03	91.22	297.00	1.73	6.29	42.48	80.47	194.47		8,724.92	109.06			
	5/6/2017	6,482.31				1,138.92	390.02	91.21	297.00	1.73	6.29	42.48	80.47	194.47		8,724.90	109.06			
	5/20/2017	6,482.31				1,138.92	390.03	91.22	297.00	1.73	6.29	42.48	76.49	194.47		8,720.94	109.01			
	6/3/2017	6,645.34				1,174.71	403.23	94.30	347.00	1.73	6.50	42.48	82.50	199.36		8,997.15	112.46			
	6/17/2017	6,645.34				1,174.71	403.23	94.31	347.00	1.55	6.51	42.48	82.50	199.36		8,996.99	112.46			
[redacted]		168,866.12	-	-	8,094.93	31,043.45	7,954.64	2,509.32	7,822.00	44.80	164.97	1,104.48	2,184.83	5,066.00		224,680.92		$ 108.02	2,080.00	$ 224,680.92
[redacted]	7/2/2016	4,795.21		239.76		2,411.99		70.29	272.00		4.85	11.54	334.28	11988		8,259.80				
	9/10/2016	4,939.06		246.95		2,606.34		72.48	272.00		5.00	11.54	344.31	123.48		8,621.16				
	9/24/2016	4,939.06		246.95		2,606.34		72.48	272.00		5.00	11.54	344.31	123.48		8,621.16				
	10/8/2016	4,939.06		246.95		2,606.34		72.49	272.00		5.00	11.54	344.31	123.48		8,621.17				
	10/22/2016	4,939.06		246.95		2,606.34		72.48	272.00		5.00	11.54	344.31	123.48		8,621.16				
	11/5/2016	4,939.06		246.95		2,606.34		85.17	272.00		5.00	11.54	344.31	123.48		8,633.85				
	11/19/2016	4,939.06		246.95		2,606.34		72.48	272.00		5.00	11.54	344.31	123.48		8,621.16				
	12/3/2016	4,939.06		246.95		2,606.34		72.49	272.00		5.00	11.54	344.31	123.48	122.71	8,743.88	109.30			

FY 16-17 Child Abduction and Recovery S&B

Name	Pay Period End	1101	1105	1106	1107	1121	1122	1123	1141	1142	1143	1144	1165	1171	1.5% In-Lieu	Total	Hourly Rate	Average Hourly Rate	Billable Hours	Billable Time
	12/17/2016	5,100.33		255.02		2,691.44		74.94	272.00		5.16	11.54	355.55	127.51	126.79	9,020.28	112.75			
	12/31/2016	5,100.33		255.02		2,691.44		73.55	272.00		5.07	11.54	355.55	127.51	126.77	9,018.78	112.73			
	1/14/2017	5,100.33		255.02		2,691.44		73.56	272.00		5.08	11.54	355.55	127.51	126.77	9,018.80	112.74			
	1/28/2017	5,100.33	1,745.28	255.02		2,691.44		98.86	272.00		6.81	11.54	433.18	127.51	155.02	10,896.99	136.21			
	2/11/2017	5,100.33		255.02		2,691.44		73.56	272.00		5.08	11.54	355.55	127.51	126.77	9,018.80	112.74			
	2/25/2017	5,100.33		255.02		2,691.44		73.55	272.00		5.07	11.54	355.55	127.51	126.77	9,018.78	112.73			
	3/11/2017	5,253.34		262.67		2,772.18		76.17	272.00		5.25	11.54	366.22	131.33	130.48	9,281.18	116.01			
	3/25/2017	5,253.34		262.67		2,772.18		75.88	272.00		5.24	11.54	366.22	131.33	130.64	9,281.04	116.01			
	4/8/2017	5,253.34		262.67		2,772.18		75.89	272.00		5.23	11.54	366.22	131.33	130.64	9,281.04	116.01			
	4/22/2017	5,253.34		262.67		2,772.18		75.88	272.00		5.23	11.54	366.22	131.33	130.64	9,281.03	116.01			
	5/6/2017	5,253.34		262.67		2,772.18		75.88	272.00		5.24	11.54	366.22	131.33	130.64	9,281.04	116.01			
	5/20/2017	5,253.34		262.67		2,772.18		75.89	272.00		5.23	11.54	366.22	131.33	130.64	9,281.04	116.01			
	6/3/2017	5,253.34		262.67	394.00	2,772.18		81.60	272.00		5.23	11.54	392.38	131.33	130.64	9,706.91	121.34			
	6/17/2017	5,253.34		262.67		2,772.18		75.88	272.00		5.24	11.54	366.22	131.33	130.64	9,281.04	116.01			
M [redacted] Total		111,997.33	1,745.28	5,599.89	394.00	58,982.45	-	1,671.45	5,984.00	-	114.01	253.88	7,911.30	2,799.94		199,410.09		$ 114.73	1,067.50	$ 122,479.30
R [redacted]	7/2/2016	5,195.76	781.52	200.73		2,952.72		76.77	272.00		5.30	11.54	393.05		137.31	10,026.70	125.33			
	7/16/2016	5,219.22		200.73		3,092.73		65.78	272.00		4.53	11.54	358.28		126.15	9,350.96	116.89			
	7/30/2016	5,195.76		200.73		3,092.73		65.43	272.00		4.52	11.54	358.28		126.35	9,327.34	116.59			
	8/13/2016	5,195.76	2,122.25	200.73		3,092.73		96.21	272.00		6.63	11.54	452.68		161.17	11,611.70	145.15			
	8/27/2016	5,195.76	537.84	200.73		3,092.73		73.58	272.00		5.07	11.54	382.21		135.06	9,906.52	123.83			
	9/10/2016	5,351.63		200.73		3,177.77		67.69	272.00		4.67	11.54	368.63		130.15	9,584.81	119.81			
	9/24/2016	5,351.64		200.73		3,177.78		67.70	272.00		4.67	11.54	368.63		130.15	9,584.84	119.81			
	10/8/2016	5,351.64		200.73		3,177.78		67.70	272.00		4.67	11.54	368.63		130.15	9,584.84	119.81			
	10/22/2016	5,351.63	1,835.66	200.73		3,177.77		94.31	272.00		6.51	11.54	450.28		160.29	11,560.72	144.51			
	11/5/2016	5,351.63		200.73		3,655.17		80.39	272.00		4.66	11.54	368.63		129.51	10,074.26	125.93			
	11/19/2016	5,351.63	1,864.98	200.73		3,215.63		94.74	272.00		6.54	11.54	453.11		161.32	11,632.22	145.40			
	12/3/2016	5,351.63	360.61	200.73		3,177.77		72.93	272.00		5.03	11.54	384.67		136.12	9,973.03	124.66			
	12/17/2016	5,351.63		200.73		3,177.77		67.69	272.00		4.67	11.54	368.63		130.15	9,584.81	119.81			
	12/31/2016	5,351.64		200.73		3,177.78		66.27	272.00		4.57	11.54	368.63		130.13	9,583.29	119.79			
	1/14/2017	5,351.63	69.40	200.73		3,215.63		67.28	272.00		4.64	11.54	373.24		131.82	9,697.91	121.22			
	1/28/2017	5,351.63	1,887.47	200.73		3,177.77		93.64	272.00		6.46	11.54	452.59		161.11	11,614.94	145.19			
	2/11/2017	5,351.63	462.07	200.73		3,177.77		72.97	272.00		5.03	11.54	389.18		137.77	10,080.69	126.01			
	2/25/2017	5,351.64	208.21	200.73		3,177.78		69.29	272.00		4.78	11.54	377.89		133.58	9,807.44	122.59			
	3/11/2017	5,512.18		200.73		3,265.36		68.60	272.00		4.73	11.54	379.29		134.05	9,848.48	123.11			
	3/25/2017	5,512.18	348.13	200.73		3,265.36		73.65	272.00		5.08	11.54	394.78		139.80	10,223.25	127.79			
	4/8/2017	5,512.18		200.73		3,265.36		68.60	272.00		4.73	11.54	379.29		134.05	9,848.48	123.11			
	4/22/2017	5,512.18		200.73		3,265.36		68.60	272.00		4.73	11.54	379.29		134.05	9,848.48	123.11			
	5/6/2017	5,512.18		200.73		3,265.36		68.60	272.00		4.73	11.54	379.29		134.05	9,848.48	123.11			
	5/20/2017	5,512.18		200.73		3,265.36		68.60	272.00		4.73	11.54	379.29		134.05	9,848.48	123.11			
	6/3/2017	5,512.18	160.68	200.73		3,265.36		70.93	272.00		4.90	11.54	386.44		136.71	10,021.47	125.27			
	6/17/2017	5,512.18		200.73		3,265.36		68.60	272.00		4.73	11.54	379.29		134.05	9,848.48	123.11			
R [redacted] otal		139,670.93	10,638.82	5,218.98	-	83,310.69	-	1,916.55	7,072.00	-	131.31	300.04	10,094.20	-		261,922.62		$ 125.92	1,771.75	$ 223,106.44
R [redacted]	11/19/2016	5,351.63	208.21	255.93		3,207.89		81.61	272.00		5.63	11.54	381.56		133.79	9,776.00	9,909.79	$ 155.52	2.00	$ 311.04
R [redacted]	7/2/2016	2,020.32		173.02		505.25	135.58	31.71	297.00		2.19		27.23			3,192.30				
	7/16/2016	2,031.67		173.02		511.02	129.47	30.28	297.00		2.09		27.23			3,201.78				
	7/30/2016	2,020.32	13.68	173.02	757.62	511.02	176.59	41.30	297.00		2.84		33.64			3,203.23				
	8/13/2016	2,020.33		173.02		511.02	128.76	30.11	297.00		2.08		27.23			3,189.55				
	8/27/2016	2,020.33		173.02		511.02	128.77	30.12	297.00		2.08		27.23			3,189.57				
	9/10/2016	2,020.32		173.02		511.02	128.76	30.11	297.00		2.07		27.23			3,189.53	39.87			
	9/24/2016	2,020.32		173.02		511.02	128.77	30.12	297.00		2.08		27.23			3,189.56	39.87			
	10/8/2016	2,020.33		173.02		511.02	128.77	30.11	297.00		2.08		27.23			3,189.56	39.87			
	10/22/2016	2,020.33		173.02		511.02	128.76	30.12	297.00		2.07		27.23			3,189.55	39.87			
	11/5/2016	2,020.32	13.68	173.02		511.02	129.61	30.31	297.00		2.10		27.34			3,204.40	40.06			
	11/19/2016	2,020.33		173.02		511.02	128.77	30.11	297.00		2.07		27.23			3,189.55	39.87			
	12/3/2016	2,020.32	40.90	173.02		511.02	131.30	30.71	297.00		2.12		27.57			3,233.96	40.42			
	12/17/2016	2,020.33	36.73	173.02		511.02	131.04	30.65	297.00		2.11		27.53			3,229.43	40.37			
	12/31/2016	2,020.32		173.02		511.02	124.11	29.03	297.00		2.00		27.23			3,183.73	39.80			
	1/14/2017	2,020.33		173.02		531.54	130.31	30.47	397.00		2.10		27.23			3,312.00	41.40			
	1/28/2017	2,050.64		190.54		531.09	130.17	30.44	347.00		2.10		27.82			3,309.80	41.37			
	2/11/2017	2,050.64	69.38	190.54		531.09	134.48	31.46	347.00		2.17		28.40			3,385.16	42.31			
	2/25/2017	2,050.63		190.54		531.09	130.17	30.44	347.00		2.10		27.82			3,309.79	41.37			
	3/11/2017	2,050.63		190.54		531.09	130.18	30.44	347.00		2.10		27.82			3,309.80	41.37			
	3/25/2017	2,050.64		190.54		531.09	130.17	30.45	347.00		2.10		27.82			3,309.81	41.37			
	4/8/2017	2,050.64		190.54		531.09	130.18	30.44	347.00		2.10		27.82			3,309.81	41.37			
	4/22/2017	2,050.64		190.54		531.09	130.17	30.45	347.00		2.10		27.82			3,309.81	41.37			
	5/6/2017	2,050.63		190.54		531.09	130.17	30.44	347.00		2.10		27.82			3,309.79	41.37			
	5/20/2017	2,050.63		190.54		531.09	130.18	30.44	347.00		2.10		27.82			3,309.80	41.37			
	6/3/2017	2,050.63		190.54		531.09	130.17	30.45	347.00		2.10		27.82			3,309.80	41.37			
	6/17/2017	2,050.64		190.54		531.09	130.18	30.44	347.00		2.10		27.82			3,309.81	41.37			

FY 16-17 Child Abduction and Recovery S&B

Name	Pay Period End	1101	1105	1106	1107	1121	1122	1123	1141	1142	1143	1144	1165	1171	1.5% In-Lieu	Total	Hourly Rate	Average Hourly Rate	Billable Hours	Billable Time
R [redacted] Total		52,873.21	174.37	4,691.24	757.62	13,522.04	3,425.59	801.15	8,372.00	-	55.25	-	722.21	-		84,570.88		$ 40.83	1,460.00	$ 59,611.84
S [redacted]	7/2/2016																			
	9/10/2016	1,886.95				448.14	116.17	27.17	297.00		1.88		23.42	33.02		2,833.75	35.42			
	9/24/2016	1,886.95				448.14	118.64	27.75	297.00		1.91		23.42	33.02		2,836.83	35.46			
	10/8/2016	1,886.95		52.00		458.82	119.39	27.92	297.00		1.93		24.07	33.02		2,901.10	36.26			
	10/22/2016	1,886.94		52.00		458.82	119.39	27.92	297.00		1.92		24.07	33.02		2,901.08	36.26			
	11/5/2016	1,886.96		52.00		458.82	119.39	27.92	297.00		1.93		24.07	33.02		2,901.11	36.26			
	11/19/2016	1,886.96		52.00		458.82	119.39	27.92	297.00		1.92		24.07	33.02		2,901.10	36.26			
	12/3/2016	1,886.95		52.00		458.82	119.39	27.93	297.00		1.93		24.07	33.02		2,901.11	36.26			
	12/17/2016	1,886.95		52.00		458.82	119.39	27.92	297.00		1.92		24.07	33.02		2,901.09	36.26			
	12/31/2016	1,886.95		52.00		458.82	117.39	27.45	297.00		1.89		24.07	33.02		2,898.59	36.23			
	1/14/2017	1,886.94		52.00		479.34	123.59	28.91	397.00		2.00		24.07	33.02		3,026.87	37.84			
	1/28/2017	1,915.25		52.00		474.88	122.24	28.59	347.00		1.97		24.42	33.52		2,999.87	37.50			
	2/11/2017	1,915.25		52.00		474.88	122.25	28.59	347.00		1.97		24.42	33.52		2,999.88	37.50			
	2/25/2017	1,915.25		52.00		474.88	122.24	28.59	347.00		1.97		24.42	33.52		2,999.87	37.50			
	3/11/2017	1,915.24		52.00		474.88	123.45	28.87	347.00		1.99		24.42	33.52		3,001.37	37.52			
	3/25/2017	1,915.25		52.00		474.88	125.35	29.31	347.00		2.02		24.42	33.52		3,003.75	37.55			
	4/8/2017	1,915.25		52.00		474.88	122.24	28.59	347.00		1.98		24.42	33.52		2,999.88	37.50			
	4/22/2017	1,915.24		52.00		474.88	122.25	28.59	347.00		1.97		24.42	33.52		2,999.87	37.50			
	5/6/2017	1,915.25		52.00		474.88	122.24	28.59	347.00		1.97		24.42	33.52		2,999.87	37.50			
	5/20/2017	1,915.25		52.00		474.88	122.24	28.59	347.00		1.97		24.42	33.52		2,999.87	37.50			
	6/3/2017	1,915.25		52.00		474.88	122.25	28.59	347.00		1.97		24.42	33.52		2,999.88	37.50			
	6/17/2017	1,915.25		52.00		474.88	122.24	28.59	347.00		1.97		24.42	33.52		2,999.87	37.50			
S [redacted] tal		39,937.23	-	988.00	-	9,811.04	2,541.12	594.30	6,887.00	-	40.98	-	508.02	698.92		62,006.61		$ 36.91	1,318.50	$ 48,664.12
Y [redacted]	9/10/2016	4,857.48		242.87		2,563.29		74.79	272.00		5.16	11.54	338.62	121.44	120.70	8,607.89				
	9/24/2016	4,857.48		242.87		2,563.29		74.79	272.00		5.16	11.54	338.62	121.44	120.70	8,607.89				
	10/8/2016	4,857.48		242.87		2,563.29		74.79	272.00		5.15	11.54	338.62	121.44	120.70	8,607.88				
	10/22/2016	4,857.48	523.19	242.87		2,563.29		82.38	272.00		5.68	11.54	361.89	121.44	129.20	9,170.96	114.64			
	11/5/2016	4,857.48	437.82	242.87		2,563.29		93.82	272.00		5.60	11.54	358.10	121.44	122.12	9,086.08	113.58			
	11/19/2016	4,857.48	212.52	242.87		2,563.29		77.87	272.00		5.37	11.54	349.40	121.44	124.18	8,837.96	110.47			
	12/3/2016	4,857.48		242.87		2,563.29		74.79	272.00		5.16	11.54	314.68	121.44	120.36	8,583.61				
	12/17/2016	4,857.48		242.87		2,563.29		74.79	272.00		5.16	11.54	338.62	121.44	120.70	8,607.89				
	12/31/2016	4,857.48		242.87		2,563.29		74.48	272.00		5.14	11.54	338.62	121.44	120.69	8,607.55				
	1/14/2017	4,857.48		242.87		2,563.29		74.48	272.00		5.13	11.54	338.62	121.44	120.69	8,607.54				
	1/28/2017	4,857.48	106.26	485.74		2,563.29		79.55	272.00		5.49	11.54	359.47	121.44	126.45	8,988.71				
	2/11/2017	4,857.48	91.08	242.87		2,563.29		75.80	272.00		5.23	11.54	342.67	121.44	122.18	8,705.58	108.82			
	2/25/2017	5,100.33		255.02		2,691.44		78.18	272.00		5.39	11.54	355.55	127.51	126.84	9,023.80				
	3/11/2017	5,253.34		262.67		2,772.18		80.51	272.00		5.55	11.54	366.22	131.33	130.71	9,286.05				
	3/25/2017	5,253.34		262.67		2,772.18		80.51	272.00		5.55	11.54	366.22	131.33	130.71	9,286.05				
	4/8/2017	5,253.34		262.67		2,772.18		80.51	272.00		5.56	11.54	361.90	131.33	130.65	9,281.68				
	4/22/2017	5,253.34		262.67		2,772.18		80.51	272.00		5.55	11.54	366.22	131.33	130.71	9,286.05				
	5/6/2017	5,253.34		262.67		2,772.18		80.51	272.00		5.55	11.54	366.22	131.33	130.71	9,286.05				
	5/20/2017	5,253.34	98.50	262.67		2,772.18		81.93	272.00		5.65	11.54	370.60	131.33	132.31	9,392.05				
	6/3/2017	5,253.34	262.67	262.67		2,772.18		84.32	272.00		5.82	11.54	377.90	131.33	134.98	9,568.75				
Y [redacted] otal		100,163.47	1,732.04	5,251.02	-	52,856.18	-	1,579.31	5,440.00	-	108.05	230.80	7,048.76	2,504.10		179,430.02		$ 111.88	108.50	$ 12,138.63
Grand Total		897,186.36	23,302.54	33,979.41	11,349.41	402,073.55	17,403.00	13,533.36	61,917.00	44.80	920.48	2,396.96	45,942.16	17,754.33		1,525,099.67				$ 779,246.40

Ralston Rent	$ 28,370.10
Services and Supplies	$ 22,383.11
IT Services	$ 2,778.74
GSA Fleet Charges	$ 13,772.27
FY 16-17 SB90 Cost	$ 846,550.62
Less 16 hours for DDA's time on criminal charges	$ (1,728.31)
Total BILLABLE FY 16-17 SB 90 COST	$ 844,822.30

PROGRAM 013	CUSTODY OF MINORS- CHILD ABDUCTION AND RECOVERY CLAIM FOR PAYMENT	For State Controller Use Only (19) Program Number 00013 (20) Date Filed (21) LRS Input	FORM FAM-27

(01) Claimant Identification Number	9956			Reimbursement Claim Data	
(02) Claimant Name	Auditor-Controller			(22) FORM 1, (04) 1. (f)	859,875
County of Location	County of Ventura			(23) FORM 1, (04) 2. (f)	
Street Address or P.O. Box: 800 S. Victoria Ave	Suite			(24) FORM 1, (04) 3. (f)	
City: Ventura	State: CA	Zip Code: 93009		(25) FORM 1, (04) 4. (f)	
		Type of Claim		(26) FORM 1, (06)	28%
	(03)	(09) Reimbursement	☑	(27) FORM 1, (07)	240,765
	(04)	(10) Combined	☐	(28) FORM 1, (09)	
	(05)	(11) Amended	☐	(29) FORM 1, (10)	1,638
Fiscal Year of Cost	(06)	(12) 2017-18		(30)	
Total Claimed Amount	(07)	(13) 1,099,002		(31)	
Less: **10% Late Penalty** (refer to attached Instructions)		(14)		(32)	
Less: **Prior Claim Payment Received**		(15)		(33)	
Net Claimed Amount		(16) 1,099,002		(34)	
Due from State	(08)	(17) 1,099,002		(35)	
Due to State		(18)		(36)	

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.

I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received for reimbursement of costs claimed herein and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues and reimbursements set forth in the parameters and guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer

Jill K Ward 2/7/2019

Jill Ward, Chief Deputy Auditor-Controller

Type or Print Name and Title of Authorized Signatory

Date Signed: 2/7/2019

Telephone Number: 805-654-3153

Email Address: Jill.Ward@ventura.org

(38) Name of Agency Contact Person for Claim

Lupe Lopez DT

Name of Consulting Firm / Claim Preparer

Telephone Number: 805-654-3132

Email Address: Lupe.Lopez@ventura.org

Telephone Number:

Email Address:

PROGRAM 013	CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY CLAIM SUMMARY	FORM 1

(01) Claimant	(02) Fiscal Year
County of Ventura	2017 /2018

(03) Department District Attorney

Direct Costs	Object Accounts					
(04) Reimbursable Activities	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Travel and Training	(f) Total
1. Compliance with Court Orders	509,815	269,427	80,633			859,875
2. Court Costs for Out-of-Jurisdiction Cases						
3. Secure Appearance of Offender						
4. Return of Children to Custodian						
(05) Total Direct Costs	509,815	269,427	80,633			859,875

Indirect Costs		
(06) Indirect Cost Rate	[From ICRP or 10%]	28 %
(07) Total Indirect Costs	[Refer to Claim Summary Instructions]	240,765
(08) Total Direct and Indirect Costs	[Line (05)(g) + line (07)]	1,100,640

Cost Reduction		
(09) Less: Offsetting Revenues		
(10) Less: Other Reimbursements		1,638
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]	1,099,002

PROGRAM 013	CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY REIMBURSEMENT SOURCE SUMMARY	FORM 1.2

(01) Claimant: County of Ventura

(02) Fiscal Year: 20___/20 18

(03) Indirect Costs Computation

(a) Cost Activity	(b) Case Number	(c) Reimbursement Source	(d) Amount
Compliance with Court Orders	See attached	Restitution	1,638
(04) Total ☑ Subtotal ☐			1,638

PROGRAM 013	CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY ACTIVITY COST DETAIL	FORM 2

(01) Claimant: County of Ventura

(02) Fiscal Year: 2017/2018

(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

- [x] 1. Compliance with Court Orders
- [ ] 2. Court Costs for Out-of-Jurisdiction Cases
- [ ] 3. Secure Appearance of Offender
- [ ] 4. Return of Children to Custodian

(04) Description of Expenses			Object Accounts				
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Travel and Training
See attached			509,815	269,427	45,883		
Building Rent					34,750		
(05) Total [x] Subtotal [ ] Page: 1 of 1			509,815	269,427	80,633		

INDIRECT COST RATE PROPOSAL

Claimant Name: County of Ventura
Department: District Attorney
Fiscal Year: 2017-18

	Description of Costs		Total Costs	Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
	Personnel Services					
1	Salaries & Wages		31,546,367		4,541,194	27,005,173
2	Part-time Wages & Overtime					0
3	Benefits	31%	14,302,503		2,112,289	12,190,214
	SUBTOTAL		**45,848,870**	**0**	**6,653,483**	**39,195,387**
	Line Item Costs (Services, Supplies & Other):					
4	Services and Supplies		6,584,521		3,152,165	34,750
5						
6						
7						
8						
9						
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24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
	SUBTOTAL:		**6,584,521**	**0**	**3,152,165**	**34,750**
	TOTAL EXPENDITURES		**52,433,391**			
	Cost Adjustments and/or Cost Plan Costs					
36	Cost Allocation Plan		1,130,228		1,130,228	
37						
	SUBTOTAL		**1,130,228**		**1,130,228**	
	TOTAL COSTS		**53,563,619**	**0**	**10,935,876**	**39,230,137**

CALCULATED INDIRECT COST RATE = 28%
10,935,876 = Total Allowable Indirect Costs
Rate is based on: Salaries & Benefits
39,195,387 = Total direct salaries and benefits

FY17/18
DISTRICT ATTORNEY SB90 CLAIM SUMMARY
CHILD ABDUCTION AND RECOVERY SUMMARY

Employee Name	Salaries	Benefits	Total
C[redacted]	61	48	109
E[redacted]	3,816	2,952	6,768
G[redacted]	14,691	7,659	22,350
H[redacted]	157	118	275
L[redacted]	172,971	58,085	231,056
M[redacted]	115,509	78,254	193,763
R[redacted]	137,373	96,397	233,770
R[redacted]	33,665	6,176	39,841
S[redacted]	46,665	24,807	71,472
TOTAL SALARIES AND BENEFITS	524,908	274,496	799,404
L[redacted]-Adjust for Criminal Charges	(15,093)	(5,069)	(20,162)
TOTAL ADJUSTED SALARY AND BENEFITS	509,815	269,427	779,242

Sq Ft Billing	34,750	
Service and Supplies	29,556	Materials
GSA Fleet Charges	12,936	& Supplies
IT Services	3,391	80,633
Direct Cost Claim Total	859,875	
DA ICRP=28%	240,765	
CLAIM TOTAL	1,100,640	
Less Restitution	(1,638)	
ADJ CLAIM TOTAL	1,099,002	

SB 90 AGENCY CERTIFICATION

AGENCY: District Attorney's Office

MANDATE NAME(S) AND PROGRAM NUMBER(S):

Custody of Minors-Child Abduction and Recovery (Program No. 13)

COSTS INCURRED IN FISCAL YEAR 2017/2018: ~~$858,469.53~~ 858,236.33 STG 2/5/19

I, the undersigned, offer the following certification:

1) I affirm that the above listed mandate is performed by agency personnel.

2) I affirm that the claim amount is a fair and reasonable representation of actual costs to perform the reimbursable mandated activities.

3) Adequate supporting documentation for the claim will be provided upon request in a timely manner.

The above declarations are made to the best of my knowledge and belief,

Authorized Official: Gregory D. Totten
(Print Name)

(Signature)

Date: 11/26/18

Ventura County District Attorney
Child Abduction and Recovery
FY 2017/2018 Summary

Salaries and Benefits	$	799,403.05
Ralston Rent	$	34,749.65
Services and Supplies	$	42,491.79
IT Services	$	3,391.37
Less Restitution Received	$	(1,637.69)
Less 181.5 hours for DDA's time on criminal charges	$	(20,161.84)
Total FY 17-18 Billable SB90 Cost	**$**	**858,236.33**

Ventura County District Attorney

Child Abduction and Recovery - FY 2017/2018

Summary of Salaries and Benefits

Employee	EE ID	Average Hourly Rate	Billable Hours	Billable Time
C[redacted]	1[redacted]	108.57	1.00	$ 108.57
E[redacted]	1[redacted]	125.33	54.00	$ 6,767.64
G[redacted]	1[redacted]	41.47	539.00	$ 22,349.64
H[redacted]	1[redacted]	137.56	2.00	$ 275.11
L[redacted]	1[redacted]	111.08	2,080.00	$ 231,055.74
M[redacted]	1[redacted]	117.72	1,646.00	$ 193,762.61
R[redacted]	1[redacted]	129.03	1,811.75	$ 233,770.27
R[redacted]	1[redacted]	41.51	959.75	$ 39,841.57
S[redacted]	1[redacted]	39.07	1,829.50	$ 71,471.89
Total CARU S&B				**$ 799,403.05**

Ventura County District Attorney

Child Abduction and Recovery - FY 2017/2018

Salaries and Benefits

Name	Pay Period End	1101	1105	1106	1108	1121	1122	1123	1141	1142	1143	1144	1165	1171	1.5% In-Lieu	Total	Hourly Rate	Average Hourly Rate	Billable Hours	Billable Time
[redacted]	1/13/2018	4,210.52		310.53		2,252.21		61.57	272.00		3.40	11.54	281.87		103.04	7,406.68				
E	1/27/2018	4,614.27	692.15	230.71		2,468.18		77.76	272.00		4.29	11.54	349.39	115.36	126.16	8,961.81				
(Started 01/02/2018)	2/10/2018	4,614.27		230.71		2,468.18		67.72	272.00		3.73	11.54	308.90	115.36	114.77	8,207.18				
	2/24/2018	4,614.28		230.71		2,468.17		67.72	272.00		3.74	11.54	308.90	115.36	114.77	8,207.19				
	3/10/2018	4,614.27		230.71		2,468.18		67.72	272.00		3.74	11.54	308.90	115.36	114.77	8,207.19				
	3/24/2018	4,614.27		230.71		5,016.72		67.71	272.00		3.73	11.54	308.90	115.36	150.97	10,791.91				
	4/7/2018	4,614.27		230.71		2,848.11		67.72	272.00		3.74	11.54	308.90	115.36	120.17	8,592.52				
	4/21/2018	4,614.27	86.52	230.71		2,848.11		68.98	272.00		3.80	11.54	312.60	115.36	121.58	8,685.47	108.57			
	5/5/2018	4,614.27		230.71		2,848.11		67.72	272.00		3.74	11.54	308.90	115.36	120.17	8,592.52				
	5/19/2018	4,683.49	131.72	234.17		2,916.39		71.40	322.00		3.94	11.54	319.16	117.09	124.08	8,934.98				
	6/2/2018	4,683.48		234.17		2,916.38		69.50	322.00		3.83	11.54	313.54	117.09	121.92	8,793.45				
	6/16/2018	4,683.49		234.17		2,916.39		69.50	322.00		3.84	11.54	313.54	117.09	122.34	8,793.90				
[redacted] Total		55,175.15	910.39	2,758.72	-	34,435.13	-	825.02	3,414.00	-	45.52	138.48	3,743.50	1,274.15	1,454.74	104,174.80		$ 108.57	1.00	$ 108.57
[redacted]	6/16/2018	5,332.14		321.13		3,325.84		82.89	322.00		4.57	11.54	360.44	133.30	132.28	10,026.13	125.33			
[redacted]																				
[redacted] Total		5,332.14	-	321.13	-	3,325.84	-	82.89	322.00	-	4.57	11.54	360.44	133.30	-	10,026.13		$ 125.33	54.00	$ 6,767.64
[redacted]	7/1/2017	2,102.86		64.00		515.85	129.42	30.27	347.00	1.55	2.08		41.71	36.80		3,271.54	40.89			
EE [redacted]	7/15/2017	2,102.86		64.00		520.87	129.42	30.27	347.00	1.55	1.26		34.88	36.80		3,268.91	40.86			
	7/29/2017	2,102.86		64.00		520.87	129.42	30.26	347.00	1.55	1.67		34.88	36.80		3,269.31	40.87			
	8/12/2017	2,102.86		64.00		520.87	129.42	30.27	347.00	1.55	1.67		34.88	36.80		3,269.32	40.87			
	8/26/2017	2,102.86		64.00		520.87	129.42	30.27	347.00	1.55	1.67		34.88	36.80		3,269.32	40.87			
	9/9/2017	2,102.85		64.00		520.87	129.42	30.27	347.00	1.55	1.67		34.88	36.80		3,269.31	40.87			
	9/23/2017	2,102.85		64.00		520.87	129.42	30.26	347.00	1.55	1.67		34.88	36.80		3,269.30	40.87			
	10/7/2017	2,102.84		64.00		520.87	129.42	30.27	347.00	1.55	1.67		34.88	36.80		3,269.30	40.87			
	10/21/2017	2,102.85		64.00		520.87	129.42	30.27	347.00	1.55	1.67		34.88	36.80		3,269.31	40.87			
	11/4/2017	2,102.86		64.00		520.87	129.42	30.27	347.00	1.55	1.67		34.88	36.80		3,269.32	40.87			
	11/18/2017	2,102.85		64.00		520.87	129.42	30.26	347.00	1.55	1.67		34.88	36.80		3,269.30	40.87			
	12/2/2017	2,102.86		64.00		520.87	129.42	30.27	347.00	1.55	1.67		34.88	36.80		3,269.32	40.87			
	12/16/2017	2,102.86		64.00		520.87	129.42	30.27	347.00	1.55	1.67		34.88	36.80		3,269.32	40.87			
	12/30/2017	2,102.86		64.00		531.23	129.49	30.28	397.00	1.55	1.67		34.88	36.80		3,329.76	41.62			
	1/13/2018	2,102.86		64.00		531.23	129.50	30.29	397.00	1.55	1.67		34.88	36.80		3,329.78	41.62			
	1/27/2018	2,134.40		64.00		537.77	131.45	30.74	397.00	1.55	1.70		35.39	37.35		3,371.35	42.14			
	2/10/2018	2,134.39		64.00		537.77	131.45	30.74	397.00	1.55	1.69		35.39	37.35		3,371.33	42.14			
	2/24/2018	2,134.40		64.00		537.77	131.44	30.75	397.00	1.55	1.70		35.39	37.35		3,371.35	42.14			
	3/10/2018	2,134.40		64.00		537.77	131.45	30.74	397.00	1.55	1.70		35.39	37.35		3,371.35	42.14			
	3/24/2018	2,134.40		64.00		537.77	131.45	30.74	397.00	1.55	1.70		35.39	37.35		3,371.35	42.14			
	4/7/2018	2,134.40		64.00		537.77	131.45	30.75	397.00	1.55	1.69		35.39	37.35		3,371.35	42.14			
	4/21/2018	2,134.40		64.00		537.77	131.45	30.74	397.00	1.55	1.70		35.39	37.35		3,371.35	42.14			
	5/5/2018	2,134.40		64.00		537.77	131.45	30.74	397.00	1.55	1.69		35.39	37.35		3,371.34	42.14			
	5/19/2018	2,134.40		64.00		537.77	131.45	30.74	397.00	1.55	1.70		35.39	37.35		3,371.35	42.14			
	6/2/2018	2,134.39		64.00		537.77	131.45	30.75	397.00	1.55	1.70		35.39	37.35		3,371.35	42.14			
	6/16/2018	2,134.40		64.00		537.77	131.45	30.74	397.00	1.55	1.69		35.39	37.35		3,371.34	42.14			
[redacted] Total		55,021.22	-	1,664.00	-	13,744.22	3,387.39	792.22	9,672.00	40.30	43.71	-	919.32	962.85	-	86,247.23		$ 41.47	539.00	$ 22,349.64
H	7/1/2017	5,931.19	305.83	296.56		3,546.26		95.26	272.00		6.57	11.54	427.07	148.28	158.82	11,199.38				
E [redacted]	7/15/2017	5,931.18		296.56		3,617.76		90.83	272.00		3.70	11.54	397.06	148.28	154.61	10,923.52				
	7/29/2017	5,931.18		296.56		3,617.76		90.83	272.00		5.01	11.54	397.06	148.28	154.63	10,924.85				
	8/12/2017	5,931.19	416.92	296.56		3,617.76		96.88	272.00		5.34	11.54	414.87	148.28	161.39	11,372.73				
	8/26/2017	5,931.19	315.09	296.56		3,617.76		95.39	272.00		5.27	11.54	410.52	148.28	159.74	11,263.34				
	9/9/2017	5,931.19	852.61	296.56		3,989.16		103.20	272.00		5.69	11.54	447.52	148.28	174.01	12,231.76				
	9/23/2017	5,931.19	74.14	296.56		3,617.76		91.90	272.00		5.07	11.54	400.23	148.28	155.83	11,004.50	137.56			
	10/7/2017	5,931.18		296.56		3,617.76		90.83	272.00		5.01	11.54	397.06	148.28	154.63	10,924.85				
	10/21/2017	5,931.19		296.56		3,617.76		90.83	272.00		5.01	11.54	397.06	148.28	154.63	10,924.86				
	11/4/2017	5,931.19	1,328.79	296.56		4,104.79		122.78	272.00		6.08	11.54	453.83	148.28	176.32	12,852.16				
	11/18/2017	5,931.18	1,965.71	296.56	2,131.52	3,973.68		150.24	272.00		8.29	11.54	544.77	148.28	225.40	15,659.17				
	12/2/2017	5,931.19	1,011.63	296.56	1,983.24	8,817.31		150.24	272.00		7.40	11.54	544.77	148.28	225.40	19,399.56				
	12/16/2017	5,931.19	481.91	296.56	963.82	3,617.76		111.79	272.00		6.17	11.54	458.82	148.28	178.01	12,477.85				
	12/30/2017	5,931.19	815.54	296.56	296.56	3,989.16		106.62	272.00		5.88	11.54	458.61	148.28	178.20	12,510.14				
	1/13/2018	5,931.19	444.84	296.56	741.40	3,659.02		107.70	272.00		5.94	11.54	449.30	148.28	174.44	12,242.21				
	1/27/2018	5,931.19	74.14	296.56		3,659.02		91.57	272.00		5.06	11.54	401.79	148.28	156.44	11,047.59				
	2/10/2018	5,931.19		296.56		3,617.76		90.49	272.00		4.99	11.54	397.06	148.28	154.62	10,924.49				
	2/24/2018	5,931.19	1,006.11	296.56	667.26	3,989.16		114.76	272.00		6.33	11.54	482.58	148.28	187.27	13,113.04				
	3/10/2018	5,931.19		296.56		3,617.76		90.49	272.00		4.99	11.54	397.06	148.28	154.62	10,924.49				
	3/24/2018	5,931.18		296.56		3,617.76		90.50	272.00		5.00	11.54	397.06	148.28	154.62	10,924.50				
	4/7/2018	5,931.19		296.56		3,617.76		90.49	272.00		4.99	11.54	397.06	148.28	154.62	10,924.49				
	4/21/2018	5,931.19		296.56		3,617.76		90.50	272.00		4.99	11.54	397.06	148.28	154.62	10,924.50				

Ventura County District Attorney

Child Abduction and Recovery - FY 2017/2018

Salaries and Benefits

Name	Pay Period End	1101	1105	1106	1108	1121	1122	1123	1141	1142	1143	1144	1165	1171	1.5% In-Lieu	Total	Hourly Rate	Average Hourly Rate	Billable Hours	Billable Time
	5/5/2018	5,931.19		296.56		3,617.76		90.49	272.00		4.99	11.54	397.06	148.28	154.62	10,924.49				
	5/19/2018	6,020.16	344.77	301.01	677.27	3,697.59		107.40	322.00		5.93	11.54	446.68	150.50	173.49	12,258.34				
	6/2/2018	677.27		301.01		4,074.55		102.39	322.00		5.65	11.54	446.20	150.50	173.51	6,264.62				
	6/16/2018	6,020.16		301.01		3,697.59		92.58	322.00		5.11	11.54	403.02	150.50	173.51	11,177.02				
[redacted] Total		149,134.91	9,438.03	7,723.91	7,461.07	101,845.93	-	2,646.98	7,222.00	-	144.46	300.04	11,161.18	3,861.94	1,966.39	305,318.46		$ 137.56	2.00	$ 275.11
[redacted]	7/1/2017	6,645.34				1,174.71	403.23	94.30	347.00	1.55	6.50	42.48	82.50	199.36		8,996.97	112.46			
[redacted]	7/15/2017	6,645.34				1,156.53	403.24	94.30	347.00	1.55	3.90	42.48	63.44	199.36		8,957.14	111.96			
(Full Time for CARU)	7/29/2017	6,645.34				1,156.53	403.23	94.31	347.00	1.55	5.20	42.48	63.44	199.36		8,958.44	111.98			
	8/12/2017	6,645.34				1,156.53	403.23	94.30	347.00	1.55	5.21	42.48	63.44	199.36		8,958.44	111.98			
	8/26/2017	6,645.34				1,156.53	405.59	94.86	347.00	1.55	5.23	42.48	63.44	199.36		8,961.38	112.02			
	9/9/2017	6,645.34				1,156.53	269.26	94.85	347.00	1.55	5.23	42.48	63.44	199.36		8,825.04	110.31			
	9/23/2017	6,645.34				1,156.53	-	94.86	347.00	1.55	5.23	42.48	63.44	199.36		8,555.79	106.95			
	10/7/2017	6,645.34				1,156.53	-	94.86	347.00	1.55	5.23	42.48	63.44	199.36		8,555.79	106.95			
	10/21/2017	6,645.34				1,156.53	-	94.85	347.00	1.55	5.23	42.48	63.44	199.36		8,555.78	106.95			
	11/4/2017	6,645.34				1,156.53	-	94.86	347.00	1.55	5.24	42.48	63.44	199.36		8,555.80	106.95			
	11/18/2017	6,645.34				1,156.53	-	94.86	347.00	1.55	5.24	42.48	63.44	199.36		8,555.80	106.95			
	12/2/2017	6,645.34				1,156.53	-	94.86	347.00	1.55	5.23	42.48	61.34	199.36		8,553.69	106.92			
	12/16/2017	6,645.34				1,156.53	-	94.85	347.00	1.55	5.24	42.48	63.44	199.36		8,555.79	106.95			
	12/30/2017	6,645.34				1,164.80	406.30	95.02	397.00	1.55	5.24	42.48	63.44	199.36		9,020.53	112.76			
	1/13/2018	6,645.34				1,164.80	406.29	95.02	397.00	1.55	5.25	42.48	55.06	199.36		9,012.15	112.65			
	1/27/2018	6,645.34				1,164.80	406.30	95.02	397.00	1.55	5.24	42.48	63.44	199.36		9,020.53	112.76			
	2/10/2018	6,645.34				1,164.80	406.30	95.02	397.00	1.55	5.24	42.48	63.44	199.36		9,020.53	112.76			
	2/24/2018	6,645.34				1,164.80	406.29	95.02	397.00	1.55	5.24	42.48	63.44	199.36		9,020.52	112.76			
	3/10/2018	6,645.34				1,164.80	406.30	95.03	397.00	1.55	5.25	42.48	63.44	199.36		9,020.55	112.76			
	3/24/2018	6,645.34				1,164.80	406.30	95.02	397.00	1.55	5.24	42.48	63.44	199.36		9,020.53	112.76			
	4/7/2018	6,645.34				1,164.80	406.29	95.02	397.00	1.55	5.24	42.48	63.44	199.36		9,020.52	112.76			
	4/21/2018	6,645.34				1,164.80	406.30	95.02	397.00	1.55	5.24	42.48	63.44	199.36		9,020.53	112.76			
	5/5/2018	6,645.34				1,164.80	406.30	95.02	397.00	1.55	5.25	42.48	63.44	199.36		9,020.54	112.76			
	5/19/2018	6,645.34				1,164.80	406.29	95.02	397.00	1.55	5.24	42.48	63.44	199.36		9,020.52	112.76			
	6/2/2018	6,745.02				1,181.29	412.48	96.47	397.00	1.55	5.32	42.48	64.39	202.35		9,148.35	114.35			
	6/16/2018	6,745.02				1,181.29	412.48	96.46	397.00	1.55	5.32	42.48	60.14	202.35		9,144.09	114.30			
[redacted]		172,978.20	-	-	-	30,228.45	7,582.00	2,469.08	9,672.00	40.30	136.22	1,104.48	1,655.67	5,189.34	-	231,055.74		$ 111.08	2,080.00	$ 231,055.74
[redacted]	7/1/2017	5,253.34		262.67		2,772.18		75.88	272.00		5.23	11.54	366.22	131.33	130.64	9,281.03	116.01			
[redacted]	7/15/2017	5,253.34		262.67		2,810.01		75.89	272.00		3.14	11.54	351.69	131.33	130.94	9,302.55	116.28			
	7/29/2017	5,253.34		262.67		2,810.01		75.88	272.00		4.19	11.54	351.69	131.33	130.96	9,303.61	116.30			
	8/12/2017	5,253.34		262.67		2,810.01		75.89	272.00		4.18	11.54	351.69	131.33	130.96	9,303.61	116.30			
	8/26/2017	5,253.34		262.67		2,810.01		75.88	272.00		4.19	11.54	351.69	131.33	130.96	9,303.61	116.30			
	9/9/2017	5,253.34		262.67		2,810.01		75.89	272.00		4.19	11.54	351.69	131.33	130.96	9,303.62	116.30			
	9/23/2017	5,253.34		262.67		2,810.01		75.88	272.00		4.18	11.54	351.69	131.33	130.96	9,303.60	116.30			
	10/7/2017	5,253.34		262.67		2,810.01		75.88	272.00		4.19	11.54	351.69	131.33	130.96	9,303.61	116.30			
	10/21/2017	5,253.34		262.67		2,780.30		75.89	272.00		4.19	11.54	351.69	131.33	130.53	9,273.48	115.92			
	11/4/2017	5,253.34		262.67		2,810.01		88.57	272.00		4.18	11.54	351.69	131.33	124.78	9,310.11	116.38			
	11/18/2017	5,253.34	591.00	262.67		2,810.01		84.45	272.00		4.66	11.54	389.37	131.33	140.71	9,951.08	124.39			
	12/2/2017	5,253.34		262.67		2,810.01		84.45	272.00		4.18	11.54	351.69	131.33	131.53	9,312.74	116.41			
	12/16/2017	5,253.34	844.60	262.67		2,810.01		126.21	272.00		6.96	11.54	387.76	131.33	145.21	10,251.63	128.15			
	12/30/2017	5,253.33		262.67		2,810.00		58.94	272.00		3.25	11.54	351.68	131.33	130.70	9,285.44	116.07			
	1/13/2018	5,253.34	565.83	262.67		2,810.01		83.33	272.00		4.60	11.54	375.86	131.33	140.12	9,910.63	123.88			
	1/27/2018	5,253.34		262.67		2,810.01		75.13	272.00		4.14	11.54	351.69	131.33	130.95	9,302.80	116.29			
	2/10/2018	5,253.34		262.67		2,810.01		75.12	272.00		4.15	11.54	351.69	131.33	130.95	9,302.80	116.29			
	2/24/2018	5,253.34	295.50	262.67		2,810.01		67.99	272.00		3.75	11.54	364.31	131.33	135.57	9,608.01	120.10			
	3/10/2018	5,253.34		262.67		2,810.01		75.13	272.00		4.15	11.54	351.69	131.33	130.95	9,302.81	116.29			
	3/24/2018	5,253.34		262.67		2,810.01		41.80	272.00		2.30	11.54	351.69	131.33	130.44	9,267.12	115.84			
	4/7/2018	5,253.34		262.67		2,810.01		75.12	272.00		4.15	11.54	351.69	131.33	130.95	9,302.80	116.29			
	4/21/2018	5,253.34		262.67		2,810.01		75.13	272.00		4.14	11.54	351.69	131.33	130.95	9,302.80	116.29			
	5/5/2018	5,253.34		262.67		2,810.01		75.13	272.00		4.15	11.54	351.69	131.33	130.95	9,302.81	116.29			
	5/19/2018	5,332.14		266.51		2,852.16		75.15	322.00		4.14	11.54	356.96	133.30	132.51	9,486.51	118.58			
	6/2/2018	5,332.14		266.51		2,852.16		77.05	322.00		4.25	11.54	356.96	133.30	132.54	9,488.55	118.61			
	6/16/2018	5,332.14		266.51		2,852.16		73.24	322.00		4.04	11.54	356.96	133.30	132.54	9,484.53	118.56			
[redacted] Total		136,823.23	2,296.93	6,841.24	-	73,119.16	-	1,994.90	7,222.00	-	108.87	300.04	9,284.81	3,420.49	1,589.43	244,851.90		$ 117.72	1,646.00	$ 193,762.61
[redacted]	7/1/2017	5,512.18		200.73		3,265.36		68.60	272.00		4.73	11.54	379.29		134.05	9,848.48	123.11			
[redacted]	7/15/2017	5,512.18		200.73		3,331.20		68.60	272.00		2.84	11.54	364.24		134.72	9,898.05	123.73			
	7/29/2017	5,512.18		200.73		3,331.20		68.60	272.00		3.78	11.54	364.24		134.74	9,899.01	123.74			
	8/12/2017	5,512.18	107.12	200.73		3,331.20		70.15	272.00		3.87	11.54	368.82		136.51	10,014.12	125.18			
	8/26/2017	5,512.18	1,670.84	200.73		3,331.20		92.83	272.00		5.12	11.54	435.61		162.14	11,694.19	146.18			
	9/9/2017	5,512.18		200.73		3,331.20		68.60	272.00		3.79	11.54	364.24		134.74	9,898.02	123.74			

Ventura County District Attorney

Child Abduction and Recovery - FY 2017/2018

Salaries and Benefits

Name	Pay Period End	1101	1105	1106	1108	1121	1122	1123	1141	1142	1143	1144	1165	1171	1.5% In-Lieu	Total	Hourly Rate	Average Hourly Rate	Billable Hours	Billable Time
	9/23/2017	5,512.18		200.73		3,331.20		68.60	272.00		3.78	11.54	364.24		134.74	9,899.01	123.74			
	10/7/2017	5,512.18		200.73		3,331.20		68.60	272.00		3.79	11.54	364.24		134.74	9,899.02	123.74			
	10/21/2017	5,512.18	321.35	200.73		3,331.20		73.26	272.00		4.04	11.54	377.97		140.04	10,244.31	128.05			
	11/4/2017	5,512.18		200.73		3,818.23		81.29	272.00		3.78	11.54	364.24		134.12	10,398.11	129.98			
	11/18/2017	5,512.18		200.73		3,331.20		68.60	272.00		3.79	11.54	364.24		134.74	9,899.02	123.74			
	12/2/2017	5,512.18		200.73		3,331.20		68.60	272.00		3.78	11.54	364.24		134.74	9,899.01	123.74			
	12/16/2017	5,512.18	2,511.58	200.73		3,331.20		105.02	272.00		5.80	11.54	471.53		175.79	12,597.37	157.47			
	12/30/2017	5,512.18	827.59	200.73		3,331.20		75.30	272.00		4.15	11.54	399.59		148.28	10,782.56	134.78			
	1/13/2018	5,512.18	616.29	200.73		3,331.20		72.23	272.00		3.99	11.54	390.57		144.82	10,555.55	131.94			
	1/27/2018	5,512.18		200.73		3,331.20		63.44	272.00		3.50	11.54	364.24		134.58	9,893.41	123.67			
	2/10/2018	5,512.18		200.73		3,331.20		63.29	272.00		3.49	11.54	364.24		134.66	9,893.33	123.67			
	2/24/2018	5,512.18	642.70	200.73		3,688.92		72.62	272.00		4.01	11.54	405.22		150.42	10,960.34	137.00			
	3/10/2018	5,512.18		200.73		3,331.20		63.30	272.00		3.49	11.54	364.24		134.66	9,893.34	123.67			
	3/24/2018	5,512.18	214.23	200.73		3,331.20		66.40	272.00		3.66	11.54	373.39		138.20	10,123.53	126.54			
	4/7/2018	5,512.18	1,933.82	200.73		3,331.20		91.34	272.00		5.04	11.54	446.85		166.34	11,971.04	149.64			
	4/21/2018	5,512.18	53.56	200.73		3,331.20		64.07	272.00		3.54	11.54	366.53		135.54	9,950.89	124.39			
	5/5/2018	5,512.18		200.73		3,331.20		63.30	272.00		3.49	11.54	364.24		134.66	9,893.34	123.67			
	5/19/2018	5,594.86		210.73		3,410.61		65.36	322.00		3.61	11.54	370.15		136.65	10,125.51	126.57			
	6/2/2018	5,594.86		210.73		3,410.61		65.37	322.00		3.60	11.54	370.15		136.65	10,125.51	126.57			
	6/16/2018	5,594.87		210.73		3,410.62		65.36	322.00		3.61	11.54	370.15		136.65	10,125.53	126.57			
R[redacted]		143,564.73	8,899.08	5,248.98	-	87,628.35	-	1,862.73	7,222.00	-	102.07	300.04	9,896.70	-	1,683.82	268,382.59		$ 129.03	1,811.75	$ 233,770.27
R[redacted]	7/1/2017	2,050.63		190.54		536.27	130.18	30.45	347.00	1.55	1.26		21.39			3,309.27	41.37			
E[redacted]	7/15/2017	2,050.64		190.54		536.27	130.17	30.44	347.00	1.55	1.68		21.39			3,309.68	41.37			
(transferred out of DAO 1/14/18)	7/29/2017	2,050.64		190.54		536.27	130.17	30.44	347.00	1.55	1.68		21.39			3,309.68	41.37			
	8/12/2017	2,050.64		190.54		536.27	130.17	30.45	347.00	1.55	1.68		21.39			3,309.69	41.37			
	8/26/2017	2,050.63	10.49	190.54		536.27	130.83	30.59	347.00	1.55	1.69		21.46			3,321.05	41.51			
	9/9/2017	2,050.62	37.28	190.54		536.27	130.83	30.59	347.00	1.55	1.69		21.46			3,347.83	41.85			
	9/23/2017	2,050.64		190.54		536.27	130.17	30.44	347.00	1.55	1.68		21.39			3,309.68	41.37			
	10/7/2017	2,050.63		190.54		536.27	130.18	30.45	347.00	1.55	1.68		21.39			3,309.69	41.37			
	10/21/2017	2,050.64		190.54		536.27	130.17	30.44	347.00	1.55	1.68		21.39			3,309.68	41.37			
	11/4/2017	2,050.64		190.54		536.27	130.18	30.45	347.00	1.55	1.68		21.39			3,309.70	41.37			
	11/18/2017	2,050.64		190.54		536.27	130.17	30.44	347.00	1.55	1.68		21.39			3,309.68	41.37			
	12/2/2017	2,050.63		190.54		536.27	130.17	30.44	347.00	1.55	1.68		21.39			3,309.67	41.37			
	12/16/2017	2,050.64		190.54		536.27	130.18	30.45	347.00	1.55	1.68		21.39			3,309.70	41.37			
	12/30/2017	2,050.63		190.54		546.63	130.12	30.43	397.00	1.55	1.68		21.39			3,369.97	42.12			
	1/13/2018	2,050.63		190.54		546.63	130.12	30.43	397.00	1.55	1.68		21.39			3,369.97	42.12			
R[redacted]otal		30,759.52	47.77	2,358.10	-	8,064.77	1,953.81	456.93	5,305.00	23.25	24.80	-	320.99	-	-	49,814.94		$ 41.51	959.75	$ 39,841.57
S[redacted]	7/1/2017	1,915.25		52.00		474.88	122.25	28.59	347.00	1.55	1.98		24.42	33.52		3,001.44	37.52			
E[redacted]	7/15/2017	1,915.26		52.00		479.52	122.24	28.59	347.00	1.55	1.18		18.78	33.52		2,999.64	37.50			
	7/29/2017	1,915.25		52.00		479.52	122.25	28.59	347.00	1.55	1.58		18.78	33.52		3,000.04	37.50			
	8/12/2017	1,915.25		52.00		479.52	122.24	28.59	347.00	1.55	1.57		18.78	33.52		3,000.02	37.50			
	8/26/2017	1,915.25		52.00		479.52	122.24	28.59	347.00	1.55	1.58		18.78	33.52		3,000.03	37.50			
	9/9/2017	1,915.25		52.00		479.52	122.25	28.58	347.00	1.55	1.58		18.78	33.52		3,000.03	37.50			
	9/23/2017	1,915.24		52.00		479.52	125.34	29.32	347.00	1.55	1.62		18.78	33.52		3,003.89	37.55			
	10/7/2017	1,915.25		52.00		479.52	122.25	28.59	347.00	1.55	1.57		18.78	33.52		3,000.03	37.50			
	10/21/2017	1,915.25		52.00		479.52	122.24	28.59	347.00	1.55	1.58		18.78	33.52		3,000.03	37.50			
	11/4/2017	1,915.25		52.00		479.52	122.24	28.59	347.00	1.55	1.58		18.78	33.52		3,000.03	37.50			
	11/18/2017	1,915.25		52.00		479.52	122.25	28.59	347.00	1.55	1.58		18.78	33.52		3,000.04	37.50			
	12/2/2017	1,915.26		52.00		479.52	122.24	28.59	347.00	1.55	1.57		18.78	33.52		3,000.03	37.50			
	12/16/2017	2,011.02		52.00		499.36	128.18	29.97	347.00	1.55	1.66		19.69	35.19		3,125.62	39.07			
	12/30/2017	2,011.02		52.00		509.72	128.95	30.16	397.00	1.55	1.66		19.69	35.19		3,186.94	39.84			
	1/13/2018	2,011.02		52.00		509.72	128.95	30.15	397.00	1.55	1.67		19.69	35.19		3,186.94	39.84			
	1/27/2018	2,041.18		52.00		515.97	130.82	30.60	397.00	1.55	1.69		19.98	35.72		3,226.51	40.33			
	2/10/2018	2,041.18		52.00		515.97	130.82	30.59	397.00	1.55	1.68		19.98	35.72		3,226.49	40.33			
	2/24/2018	2,041.18		52.00		515.97	130.81	30.60	397.00	1.55	1.69		19.98	35.72		3,226.50	40.33			
	3/10/2018	2,041.18		52.00		515.97	130.82	30.59	397.00	1.55	1.69		19.98	35.72		3,226.50	40.33			
	3/24/2018	2,041.18		52.00		515.97	134.70	31.50	397.00	1.55	1.74		19.98	35.72		3,231.34	40.39			
	4/7/2018	2,041.18	188.41	52.00		515.97	142.50	33.33	397.00	1.55	1.84		21.19	35.72		3,430.69	42.88			
	4/21/2018	2,041.17		52.00		515.96	130.81	30.60	397.00	1.55	1.68		19.98	35.72		3,226.47	40.33			
	5/5/2018	2,041.18		52.00		515.97	130.82	30.59	397.00	1.55	1.69		19.98	35.72		3,226.50	40.33			
	5/19/2018	2,041.18		52.00		515.97	130.82	30.60	397.00	1.55	1.69		19.98	35.72		3,226.51	40.33			
	6/2/2018	2,041.18		52.00		515.97	130.82	30.59	397.00	1.55	1.69		19.98	35.72		3,226.50	40.33			
	6/16/2018	2,081.40		52.00		524.30	133.31	31.18	397.00	1.55	1.72		20.37	36.42		3,279.25	40.99			
S[redacted]Total		51,509.26	188.41	1,352.00	-	12,952.39	3,313.16	774.85	9,672.00	40.30	42.76	-	511.45	901.43	-	81,258.01		$ 39.07	1,829.50	$ 71,471.89
Grand Total		603,121.77	19,403.68	20,782.95	7,461.07	348,274.18	12,848.97	11,030.49	49,729.00	103.85	604.70	2,143.08	56,574.50	14,647.35	6,694.38	1,284,856.44			8,925.00	$ 799,403.05

Ventura County District Attorney

Child Abduction and Recovery - FY 2017/2018

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Rent Allocation

Date	Amount	Vendor Invoice No	Jrnl Doc Code	Jrnl Doc Dept Code	Jrnl Doc ID	Vendor Name
7/3/2017	$ 24,606.29	RENT 07/17 AAA	PRM	PWA	20170727000000003641	5700-5720-5740 RALSTON ST LLC
7/27/2017	$ 24,606.29	RENT 8/17 TY	PRM	PWA	20170703000000000178	5700-5720-5740 RALSTON ST LLC
8/30/2017	$ 24,606.29	RENT 09/17 TR	PRM	PWA	20170830000000007063	5700-5720-5740 RALSTON ST LLC
9/28/2017	$ 24,606.29	RENT 10/17	PRM	PWA	20170928000000010356	5700-5720-5740 RALSTON ST LLC
10/30/2017	$ 24,606.29	RENT 11/17 R	PRM	PWA	20171030000000014178	5700-5720-5740 RALSTON ST LLC
11/29/2017	$ 24,606.29	RENT 12/17 H	PRM	PWA	20171129000000017568	5700-5720-5740 RALSTON ST LLC
12/19/2017	$ 25,344.48	01/18 RENT NN	PRM	PWA	20171219000000019825	5700-5720-5740 RALSTON ST LLC
1/30/2018	$ 25,345.48	RENT 02/18 FF	PRM	PWA	20180130000000024177	5700-5720-5740 RALSTON ST LLC
2/22/2018	$ 25,344.48	RENT 03/18 WW	PRM	PWA	20180227000000027243	5700-5720-5740 RALSTON ST LLC
3/28/2018	$ 25,344.48	RENT 04/18 Z	PRM	PWA	20180328000000030871	5700-5720-5740 RALSTON ST LLC
4/24/2018	$ 25,344.48	RENT 05/18 TTY	PRM	PWA	20180426000000034492	5700-5720-5740 RALSTON ST LLC
5/30/2018	$ 25,344.48	RENT 05/18 TTY	PRM	PWA	20180530000000038348	5700-5720-5740 RALSTON ST LLC
	$ 299,705.62					

CARU FTE	4.29	(From EE Hours)	
Ralston Total Employees	37.00	37 From PP 2018-12	(FY 16/17 was 44)
CARU % of Ralston Employees	11.59%	(4.29/37.00)	

Rent Allocation

Total Ralston Rent	$	299,705.62
CARU %		11.59%
CARU Rent Allocation	$	34,749.65

Ventura County District Attorney

Child Abduction and Recovery - FY 2017/2018

Services and Supplies

Object	Description	Accounting Period ▶ / Month-Year ▶	01 Jul-17	02 Aug-17	03 Sep-17	04 Oct-17	05 Nov-17	06 Dec-17	07 Jan-18	08 Feb-18	09 Mar-18	10 Apr-18	11 May-18	12 Jun-18	13		Total
2022	Uniform Allowance		-	-	-	-	1,750.00	-	-	-	-	-	-	-	-	$	1,750.00
2091	Witness and Interpreter Expense		-	371.80	-	-	-	1,743.86	1,993.91	(2.49)	(363.66)	2,852.32	2,334.32	2,957.47	3,337.10	$	15,224.63
2131	Memberships and Dues		-	-	-	-	-	383.00	165.00	29.13	-	-	-	-	-	$	577.13
2159	Miscellaneous Expense		-	-	-	-	-	-	-	-	-	43.08	-	-	-	$	43.08
2194	Software Maintenance Agreements		-	133.00	-	-	-	-	-	-	-	-	-	-	-	$	133.00
2199	Other Professional and Speciality		1,743.97	200.00	-	-	231.55	-	291.00	-	-	3,545.01	-	325.00	-	$	6,336.53
2261	Computer Equipment <$5,000		-	1,043.07	-	-	-	-	-	-	-	-	-	-	-	$	1,043.07
2292	Travel Expense		-	-	-	-	-	57.00	1,060.62	-	-	3,279.73	41.34	-	-	$	4,438.69
2299	Transportation Expense		-	-	-	-	-	-	-	9.81	-	-	-	-	-	$	9.81
2301	Gas and Diesel Fuel ISF		-	91.85	117.86	119.71	140.12	94.96	117.62	182.72	283.99	181.54	306.52	310.05	210.58	$	2,157.52
2302	Transportation Charges ISF		-	776.84	884.30	763.86	757.38	833.52	663.06	794.52	1,092.60	939.94	1,175.96	1,109.16	827.59	$	10,618.73
2304	Transportation Work Order		-	-	-	-	-	-	-	-	-	-	159.60	-	-	$	159.60
			$ 1,743.97	$ 2,616.56	$ 1,002.16	$ 883.57	$ 2,879.05	$ 3,112.34	$ 4,291.21	$ 1,013.69	$ 1,012.93	$ 10,841.62	$ 4,017.74	$ 4,701.68	$ 4,375.27	$	42,491.79

Ventura County District Attorney

Child Abduction and Recovery - FY 2017/2018

IT Services Allocation

	Object	Total Cost	
INFORMATION TECHNOLOGY ISF	2202	$ 13,018.50	
COUNTY GEOGRAPHICAL INFORMATIOI	2203	$ -	
RADIO COMMUNICATIONS ISF	2033	$ -	
VOICE DATA ISF	2032	$ 37,575.37	
		$ 50,593.87	
CARU Full Time Employees	4.29		
Total DAO 2101 FTE Employees	64		(PP 18-08 Allocation Report)
CARU Allocation Percentage		6.7031%	
IT Services Allocation		$ 3,391.37	

Ventura County District Attorney

Child Abduction and Recovery - FY 2017/2018

Restitution Received

Date	AP	Jrnl Doc Code	Jrnl Doc Dept Code	Jrnl Doc ID	Vendor Invoice No	Vendor Name	Accounting Line Desc	Amount
5/4/2018	11	CR	DAO	18050400000000078249			Restitution-[redacted](DACARU Case 2018000[redacted])	$ 1,473.69
5/10/2018	11	CR	DAO	18050800000000078428			Restitution-[redacted](DACARU Case D371[redacted])	$ 164.00
								$ 1,637.69

Ventura County District Attorney
Child Abduction and Recovery
Criminal Charge Calculation

Employee	EE ID	Average Hourly Rate	Hours for DDA's time on criminal charges	Total
L[redacted]		111.0844904	181.50	$ 20,161.84
			Total	$ 20,161.84

State of California
State Controller's Office

Mandated Cost Manual for Local Agencies

PROGRAM 013	CUSTODY OF MINORS- CHILD ABDUCTION AND RECOVERY CLAIM FOR PAYMENT	For State Controller Use Only (19) Program Number 00013 (20) Date Filed (21) LRS Input	FORM FAM-27

(01) Claimant Identification Number	9956			Reimbursement Claim Data	
(02) Claimant Name	Auditor-Controller			(22) FORM 1, (04) 1. (f)	836,353
County of Location	County of Ventura			(23) FORM 1, (04) 2. (f)	
Street Address or P.O. Box	800 S. Victoria Ave.	Suite		(24) FORM 1, (04) 3. (f)	
City Ventura	State CA	Zip Code 93009		(25) FORM 1, (04) 4. (f)	
		Type of Claim		(26) FORM 1, (06)	29%
	(03)	(09) Reimbursement	☑	(27) FORM 1, (07)	219,806
	(04)	(10) Combined	☐	(28) FORM 1, (09)	
	(05)	(11) Amended	☐	(29) FORM 1, (10)	116
Fiscal Year of Cost	(06)	(12) 2018-19		(30)	
Total Claimed Amount	(07)	(13) 1,056,043		(31)	
Less: **10% Late Penalty** (refer to attached Instructions)		(14)		(32)	
Less: **Prior Claim Payment Received**		(15)		(33)	
Net Claimed Amount		(16) 1,056,043		(34)	
Due from State	(08)	(17) 1,056,043		(35)	
Due to State		(18)		(36)	

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.

I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received for reimbursement of costs claimed herein and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues and reimbursements set forth in the parameters and guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer

Jill Ward

Jill Ward, Chief Deputy Auditor-Controller

Type or Print Name and Title of Authorized Signatory

Date Signed 2/12/2020

Telephone Number 805-654-3153

Email Address Jill.Ward@ventura.org

(38) Name of Agency Contact Person for Claim

Lupe Lopez

Name of Consulting Firm / Claim Preparer

Telephone Number 805-654-3132

Email Address Lupe.Lopez@ventura.org

Telephone Number

Email Address

PROGRAM 013	CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY CLAIM SUMMARY	FORM 1

(01) Claimant: County of Ventura

(02) Fiscal Year: 2018 /2019

(03) Department: District Attorney

Direct Costs	Object Accounts					
(04) Reimbursable Activities	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Travel and Training	(f) Total
1. Compliance with Court Orders	513,101	244,851	78,401			836,353
2. Court Costs for Out-of-Jurisdiction Cases						
3. Secure Appearance of Offender						
4. Return of Children to Custodian						
(05) Total Direct Costs	513,101	244,851	78,401			836,353

Indirect Costs		
(06) Indirect Cost Rate	[From ICRP or 10%]	29 %
(07) Total Indirect Costs(S&B only)	[Refer to Claim Summary Instructions]	219,806
(08) Total Direct and Indirect Costs	[Line (05)(g) + line (07)]	1,056,159
Cost Reduction		
(09) Less: Offsetting Revenues		
(10) Less: Other Reimbursements		116
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]	1,056,043

PROGRAM 013	CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY REIMBURSEMENT SOURCE SUMMARY	FORM 1.2

(01) Claimant: County of Ventura

(02) Fiscal Year: 2018 /2019

(03) Indirect Costs Computation

(a) Cost Activity	(b) Case Number	(c) Reimbursement Source	(d) Amount
Compliance with Court Orders	See attached	Refund from Stanislaus and Maricopa County Sheriff	116
(04) Total ☒ Subtotal ☐			116

PROGRAM 013	CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY ACTIVITY COST DETAIL	FORM 2

(01) Claimant: County of Ventura

(02) Fiscal Year: 2018 /2019

(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

- [x] 1. Compliance with Court Orders
- [ ] 2. Court Costs for Out-of-Jurisdiction Cases
- [ ] 3. Secure Appearance of Offender
- [ ] 4. Return of Children to Custodian

(04) Description of Expenses			Object Accounts				
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Travel and Training
See attached			513,101	244,851	48,948		
Building Rent					29,453		
(05) Total [X] Subtotal [ ] Page: 1 of 1			513,101	244,851	78,401		

Revised 9/19

INDIRECT COST RATE PROPOSAL

Claimant Name: County of Ventura
Department: District Attorney
Fiscal Year: 2018-19

	Description of Costs		Total Costs	Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
	Personnel Services					
1	Salaries & Wages		32,432,039		4,541,194	27,890,845
2	Part-time Wages & Overtime					0
3	Benefits	32%	14,916,040		2,112,289	12,803,751
	SUBTOTAL		47,348,079	0	6,653,483	40,694,596
	Line Item Costs (Services, Supplies & Other):					
4	Services and Supplies		7,292,339		3,855,380	29,453
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	SUBTOTAL:		7,292,339	0	3,855,380	29,453
	TOTAL EXPENDITURES		54,640,418			
	Cost Adjustments and/or Cost Plan Costs					
36	Cost Allocation Plan		1,324,181		1,324,181	
37						
	SUBTOTAL		1,324,181		1,324,181	
	TOTAL COSTS		55,964,599	0	11,833,044	40,724,049

CALCULATED INDIRECT COST RATE = 29%
Rate is based on: Salaries & Benefits

11,833,044 = Total Allowable Indirect Costs
40,694,596 = Total direct salaries and benefits

FY18/19

DISTRICT ATTORNEY SB90 CLAIM SUMMARY

CHILD ABDUCTION AND RECOVERY SUMMARY

Employee Name	Salaries	Benefits	Total
E[redacted]	151,580	59,455	211,035
G[redacted]	14,626	7,973	22,599
L[redacted]	175,573	59,739	235,312
R[redacted]	128,649	94,089	222,738
S[redacted]	44,530	24,227	68,757
TOTAL SALARIES AND BENEFITS	514,958	245,483	760,441
L[redacted] Adjust for Criminal Charges	(1,857)	(632)	(2,489)
TOTAL ADJUSTED SALARY AND BENEFITS	513,101	244,851	757,952

Sq Ft Billing	29,453	
Service and Supplies	27,029	Materials
GSA Fleet Charges	18,671	& Supplies
IT Services	3,248	78,401
Direct Cost Claim Total	836,353	
DA ICRP=29%	219,806	
CLAIM TOTAL	1,056,159	
Less Restitution	(116)	
ADJ CLAIM TOTAL	1,056,043	

SB 90 AGENCY CERTIFICATION

AGENCY: District Attorney's Office

MANDATE NAME(S) AND PROGRAM NUMBER(S):

Custody of Minors-Child Abduction and Recovery (Program No. 13)

COSTS INCURRED IN FISCAL YEAR 2018/2019: $836,236.69✓

I, the undersigned, offer the following certification:

1) I affirm that the above listed mandate is performed by agency personnel.

2) I affirm that the claim amount is a fair and reasonable representation of actual costs to perform the reimbursable mandated activities.

3) Adequate supporting documentation for the claim will be provided upon request in a timely manner.

The above declarations are made to the best of my knowledge and belief,

Authorized Official: Gregory D. Totten
(Print Name)

(Signature)

Date: 11/18/19

Ventura County District Attorney
Child Abduction and Recovery
FY 2018/2019 Summary

Salaries and Benefits	$	760,440.19
Ralston Rent	$	29,452.95
Services and Supplies	$	45,700.29
IT Services	$	3,248.34
Less Restitution and Refunds Received	$	(116.20)
Less 22 hours for DDA's time on criminal charges	$	(2,488.88)
Total FY 18-19 Billable SB90 Cost	**$**	**836,236.69**

Ventura County District Attorney

Child Abduction and Recovery - FY 2018/2019

Summary of Salaries and Benefits

Employee	EE ID	Average Hourly Rate	Billable Hours	Billable Time
E[redacted]	[redacted]	125.21	1,685.50	$ 211,034.57
G[redacted]		42.72	529.00	$ 22,598.74
L[redacted]		113.13	2,080.00	$ 235,311.89
R[redacted]		128.66	1,731.25	$ 222,738.10
S[redacted]		41.66	1,650.50	$ 68,756.89
Total CARU S&B				**$ 760,440.19**

Ventura County District Attorney
Child Abduction and Recovery - FY 2018/2019
Salaries and Benefits

Name	Pay Period End	1101	1105	1106	1107	1108	1121	1122	1123	1141	1142	1143	1144	1165	1171	1.5% In-Lieu	Total	Hourly Rate	Average Hourly Rate	Billable Hours	Billable Time
E[redacted]	6/30/2018	5,332.14		321.13			3,325.84		82.89	322.00		4.57	26.30	360.44	133.30	132.28	10,040.89	125.51			
E[redacted]	7/14/2018	5,332.15	133.30	321.13			3,262.50		84.82	322.00		3.53	15.23	402.49		132.35	10,009.50	125.12			
	7/28/2018	5,332.14		321.13			3,262.50		82.89	322.00		4.00	15.23	396.23		130.12	9,866.24	123.33			
	8/11/2018	5,332.14		321.13			3,262.50		82.89	322.00		4.00	15.23	396.23		130.12	9,866.24	123.33			
	8/25/2018	5,332.14		321.13			3,262.50		82.89	322.00		4.00	15.23	396.23		130.12	9,866.24	123.33			
	9/8/2018	5,332.14	623.57	321.13			3,602.96		91.94	322.00		4.44	15.23	439.94		145.37	10,898.72	136.23			
	9/22/2018	5,332.14		321.13			3,262.50		82.89	322.00		4.00	15.23	396.23		130.12	9,866.24	123.33			
	10/6/2018	5,332.14		321.13			3,262.50		82.89	322.00		4.00	15.23	390.06		130.04	9,859.99	123.25			
	10/20/2018	5,332.14		321.13			3,262.50		82.88	322.00		4.01	15.23	396.23		130.12	9,866.24	123.33			
	11/3/2018	5,332.14		321.13			3,769.19		96.35	322.00		4.00	15.23	396.23		129.41	10,385.68	129.82			
	11/17/2018	5,332.15		321.13			3,262.50		82.89	322.00		4.00	15.23	396.23		130.12	9,866.25	123.33			
	12/1/2018	5,332.14		321.13			3,262.50		82.89	322.00		4.00	15.23	396.23		130.12	9,866.24	123.33			
	12/15/2018	5,332.14		321.13			3,262.50		82.89	322.00		4.00	15.23	396.23		130.12	9,866.24	123.33			
	12/29/2018	5,332.14		321.13			3,262.50		82.54	322.00		3.98	15.23	396.23		130.11	9,865.86	123.32			
	1/12/2019	5,332.15		321.13			3,262.50		82.54	322.00		3.99	15.23	396.23		130.11	9,865.88	123.32			
	1/26/2019	5,332.14	259.82	321.13			3,262.50		86.31	322.00		4.17	15.23	408.43		134.48	10,146.21	126.83			
	2/9/2019	5,332.14		321.13			3,262.50		82.54	322.00		3.98	15.23	396.23		130.11	9,865.86	123.32			
	2/23/2019	5,332.15		321.13			3,262.50		82.55	322.00		3.99	15.23	396.23		130.11	9,865.89	123.32			
	3/9/2019	5,332.14		321.13			3,262.50		82.54	322.00		3.98	15.23	396.23	133.30	131.90	10,000.95	125.01			
	3/23/2019	5,332.14		321.13			3,262.50		82.54	322.00		3.99	15.23	396.23	133.30	131.90	10,000.96	125.01			
	4/6/2019	5,332.14		321.13			3,262.50		82.54	322.00		3.98	15.23	396.23	133.30	131.90	10,000.95	125.01			
	4/20/2019	5,332.14		321.13			3,262.50		82.54	322.00		3.98	15.23	396.23	133.30	131.90	10,000.95	125.01			
	5/4/2019	5,332.14		321.13			3,262.50		82.55	322.00		3.99	15.23	396.23	133.30	131.90	10,000.97	125.01			
	5/18/2019	5,412.11		331.13			3,338.92		84.57	372.00		4.08	15.23	402.54	135.30	133.82	10,229.70	127.87			
	6/1/2019	5,412.11		331.13			3,338.92		84.57	372.00		4.09	15.23	402.54	135.30	133.82	10,229.71	127.87			
	6/15/2019	5,412.11		331.13			3,338.92		84.57	372.00		4.08	15.23	402.54	135.30	133.82	10,229.70	127.87			
E[redacted] Total		138,875.59	1,016.69	8,379.38			85,964.75		2,184.90	8,522.00		104.83	407.05	10,341.12	1,205.70	3,426.29	260,428.30		$ 125.21	1,685.50	$ 211,034.57
G[redacted]	6/30/2018	2,134.40		64.00			537.77	131.44	30.74	397.00	1.55	1.70		35.39	37.35		3,371.34	42.14			
E[redacted]	7/14/2018	2,134.40		64.00			540.88	131.45	30.74	397.00	1.55	1.48		32.26	37.35		3,371.11	42.14			
	7/28/2018	2,134.40		64.00			540.88	131.45	30.74	397.00	1.55	1.48		32.26	37.35		3,371.11	42.14			
	8/11/2018	2,134.40		64.00			540.88	131.45	30.74	397.00	1.55	1.49		32.26	37.35		3,371.12	42.14			
	8/25/2018	2,134.40		64.00			540.88	131.45	30.74	397.00	1.55	1.48		32.26	37.35		3,371.11	42.14			
	9/8/2018	2,134.40		64.00			540.88	131.45	30.75	397.00	1.55	1.48		32.26	37.35		3,371.12	42.14			
	9/22/2018	2,134.40		64.00			540.88	131.45	30.74	397.00	1.55	1.49		32.26	37.35		3,371.12	42.14			
	10/6/2018	2,134.40		64.00			540.88	131.45	30.74	397.00	1.55	1.48		32.26	37.35		3,371.11	42.14			
	10/20/2018	2,134.40		64.00			540.88	131.45	30.74	397.00	1.55	1.49		32.26	37.35		3,371.12	42.14			
	11/3/2018	2,134.40		64.00			540.88	131.44	30.74	397.00	1.55	1.48		32.26	37.35		3,371.10	42.14			
	11/17/2018	2,134.39		64.00			540.88	131.45	30.75	397.00	1.55	1.49		32.26	37.35		3,371.12	42.14			
	12/1/2018	2,134.40		64.00			540.88	131.45	30.74	397.00	1.55	1.48		32.26	37.35		3,371.11	42.14			
	12/15/2018	2,134.40		64.00			540.88	131.45	30.74	397.00	1.55	1.48		32.26	37.35		3,371.11	42.14			
	12/29/2018	2,134.40		64.00			551.30	128.87	30.14	447.00	1.55	1.45		32.26	37.35		3,428.32	42.85			
	1/12/2019	2,134.40		64.00			551.30	128.87	30.14	447.00	1.55	1.46		32.26	37.35		3,428.33	42.85			
	1/26/2019	2,166.42		64.00			557.98	130.86	30.60	447.00	1.55	1.48		32.73	37.91		3,470.53	43.38			
	2/9/2019	2,166.41		64.00			557.98	130.86	30.61	447.00	1.55	1.47		32.73	37.91		3,470.52	43.38			
	2/23/2019	2,166.42		64.00			557.98	130.85	30.60	447.00	1.55	1.48		32.73	37.91		3,470.52	43.38			
	3/9/2019	2,166.41		64.00			557.98	130.86	30.60	447.00	1.55	1.48		32.73	37.91		3,470.52	43.38			
	3/23/2019	2,166.42		64.00			557.98	130.86	30.60	447.00	1.55	1.48		32.73	37.91		3,470.53	43.38			
	4/6/2019	2,166.40		64.00			557.97	130.86	30.61	447.00	1.55	1.47		32.73	37.91		3,470.50	43.38			
	4/20/2019	2,166.41		64.00			557.98	130.85	30.60	447.00	1.55	1.48		32.73	37.91		3,470.51	43.38			
	5/4/2019	2,166.41		64.00			557.98	130.86	30.60	447.00	1.55	1.48		32.73	37.91		3,470.52	43.38			
	5/18/2019	2,166.41		64.00			557.98	130.86	30.60	447.00	1.55	1.47		32.73	37.91		3,470.51	43.38			
	6/1/2019	2,166.41		64.00			557.98	130.86	30.60	447.00	1.55	1.48		32.73	37.91		3,470.52	43.38			
	6/15/2019	2,166.42		64.00			557.98	130.86	30.60	447.00	1.55	1.48		32.73	37.91		3,470.53	43.38			
G[redacted] Total		55,846.53		1,664.00			14,268.70	3,405.01	796.54	10,972.00	40.30	38.66		847.06	977.26		88,857.06		$ 42.72	529.00	$ 22,598.74
L[redacted]	6/30/2018	6,745.02					1,181.29	412.47	96.47	397.00	1.55	5.32	42.48	64.39	202.35		9,148.34	114.35			
E[redacted]	7/14/2018	6,745.02					1,149.15	412.48	96.47	397.00	1.55	4.00	42.48	63.37	202.35		9,113.87	113.92			
(Full Time for CARU)	7/28/2018	6,745.02					1,149.15	412.48	96.46	397.00	1.55	4.65	42.48	63.37	202.35		9,114.51	113.93			
	8/11/2018	6,745.02					1,149.15	412.47	96.47	397.00	1.55	4.66	42.48	63.37	202.35		9,114.52	113.93			
	8/25/2018	6,745.02					1,149.15	412.48	96.46	397.00	1.55	4.66	42.48	63.37	202.35		9,114.52	113.93			
	9/8/2018	6,745.02					1,149.15	412.48	96.47	397.00	1.55	4.65	42.48	63.37	202.35		9,114.52	113.93			
	9/22/2018	6,745.02					1,149.15	191.72	96.47	397.00	1.55	4.66	42.48	63.37	202.35		8,893.77	111.17			
	10/6/2018	6,745.02					1,149.15	-	96.46	397.00	1.55	4.66	42.48	63.37	202.35		8,702.04	108.78			
	10/20/2018	6,745.02					1,149.15	-	96.47	397.00	1.55	4.66	42.48	63.37	202.35		8,702.05	108.78			
	11/3/2018	6,745.02					1,149.15	-	96.47	397.00	1.55	4.65	42.48	59.19	202.35		8,697.86	108.72			
	11/17/2018	6,745.02					1,149.15	-	96.46	397.00	1.55	4.66	42.48	63.37	202.35		8,702.04	108.78			
	12/1/2018	6,745.02					1,149.15	-	96.47	397.00	1.55	4.66	42.48	63.37	202.35		8,702.05	108.78			
	12/15/2018	6,745.02					1,149.15	-	96.47	397.00	1.55	4.66	42.48	63.37	202.35		8,702.05	108.78			

Ventura County District Attorney
Child Abduction and Recovery - FY 2018/2019
Salaries and Benefits

Name	Pay Period End	1101	1105	1106	1107	1108	1121	1122	1123	1141	1142	1143	1144	1165	1171	1.5% In-Lieu	Total	Hourly Rate	Average Hourly Rate	Billable Hours	Billable Time
	12/29/2018	6,745.02					1,157.20	411.74	96.29	447.00	1.55	4.65	42.48	59.19	202.35		9,167.47	114.59			
	1/12/2019	6,745.02					1,157.20	411.75	96.30	447.00	1.55	4.65	42.48	63.37	202.35		9,171.67	114.65			
	1/26/2019	6,745.02					1,157.20	411.74	96.29	447.00	1.55	4.65	42.48	63.37	202.35		9,171.65	114.65			
	2/9/2019	6,745.02					1,157.20	411.75	96.30	447.00	1.55	4.64	42.48	63.37	202.35		9,171.66	114.65			
	2/23/2019	6,745.02					1,157.20	411.74	96.29	447.00	1.55	4.65	42.48	63.37	202.35		9,171.65	114.65			
	3/9/2019	6,745.02					1,157.20	411.74	96.30	447.00	1.55	4.65	42.48	63.37	202.35		9,171.66	114.65			
	3/23/2019	6,745.02					1,157.20	414.85	97.02	447.00	1.55	4.69	42.48	63.37	202.35		9,175.53	114.69			
	4/6/2019	6,745.02					1,157.20	411.74	96.29	447.00	1.55	4.64	42.48	63.37	202.35		9,171.64	114.65			
	4/20/2019	6,745.02					1,157.20	411.74	96.30	447.00	1.55	4.65	42.48	63.37	202.35		9,171.66	114.65			
	5/4/2019	6,745.02					1,157.20	411.75	96.29	447.00	1.55	4.65	42.48	63.37	202.35		9,171.66	114.65			
	5/18/2019	6,745.02					1,157.20	411.75	96.29	447.00	1.55	4.65	42.48	63.37	202.35		9,171.66	114.65			
	6/1/2019	6,846.20					1,173.48	418.02	97.76	447.00	1.55	4.72	42.48	64.32	205.39		9,300.92	116.26			
	6/15/2019	6,846.20					1,173.48	418.02	97.76	447.00	1.55	4.72	42.48	64.32	205.39		9,300.92	116.26			
L Total		175,572.88					30,047.25	8,034.91	2,509.55	10,972.00	40.30	121.16	1,104.48	1,642.18	5,267.18		235,311.89		$ 113.13	2,080.00	$ 235,311.89
R	6/30/2018	5,594.86		210.73			3,410.61		65.37	322.00		3.64	26.30	370.15		136.65	10,140.28	126.75			
E	7/14/2018	5,594.86	483.15	210.73			3,345.67		72.37	322.00		3.04	15.23	429.60		144.28	10,620.93	132.76			
	7/28/2018	5,594.86		210.73			3,345.67		65.36	322.00		3.15	15.23	406.91		136.26	10,100.17	126.25			
	8/11/2018	5,594.87	578.60	210.73			3,345.67		73.76	322.00		3.57	15.23	434.08		145.86	10,724.37	134.05			
	8/25/2018	5,594.87		210.73			3,345.67		65.37	322.00		3.15	15.23	406.91		136.26	10,100.19	126.25			
	9/8/2018	5,594.86	217.71	210.73			3,345.67		68.52	322.00		3.31	15.23	417.13		139.88	10,335.04	129.19			
	9/22/2018	5,594.86	217.71	210.73			3,345.67		68.52	322.00		3.31	15.23	417.13		139.88	10,335.04	129.19			
	10/6/2018	5,594.86		210.73			3,345.67		65.37	322.00		3.15	15.23	406.91		136.26	10,100.18	126.25			
	10/20/2018	5,594.86	530.87	210.73			3,345.67		73.06	322.00		3.53	15.23	431.84		145.07	10,672.86	133.41			
	11/3/2018	5,594.86	626.32	210.73			3,852.35		87.90	322.00		3.59	15.23	436.32		146.53	11,295.83	141.20			
	11/17/2018	5,594.86		210.73			3,345.67		65.37	322.00		3.16	15.23	406.91		136.26	10,100.19	126.25			
	12/1/2018	5,594.87	72.57	210.73			3,385.29		66.41	322.00		3.21	15.23	411.99		138.03	10,220.33	127.75			
	12/15/2018	5,594.86		210.73			3,345.67		65.37	322.00		3.15	15.23	406.91		138.03	10,101.95	126.27			
	12/29/2018	5,594.86		210.73			3,345.67		72.51	322.00		3.50	15.23	406.91		136.36	10,107.77	126.35			
	1/12/2019	5,594.86		210.73			3,345.67		72.52	322.00		3.50	15.23	406.91		136.36	10,107.78	126.35			
	1/26/2019	5,594.86	157.36	210.73			3,345.67		74.79	322.00		3.61	15.23	414.30		138.98	10,277.53	128.47			
	2/9/2019	5,594.86		210.73			3,345.67		72.51	322.00		3.50	15.23	406.91		136.36	10,107.77	126.35			
	2/23/2019	5,594.86		210.73			3,345.67		72.52	322.00		3.50	15.23	406.91		136.36	10,107.78	126.35			
	3/9/2019	5,594.87		210.73			3,345.67		72.67	322.00		3.51	15.23	406.91		136.27	10,107.86	126.35			
	3/23/2019	5,594.86	453.51	210.73			3,345.67		79.09	322.00		3.82	15.23	428.20		143.89	10,597.00	132.46			
	4/6/2019	5,594.86		210.73			3,345.67		72.51	322.00		3.50	15.23	406.91		136.36	10,107.77	126.35			
	4/20/2019	5,594.86		210.73			3,345.67		72.52	322.00		3.50	15.23	406.91		136.36	10,107.78	126.35			
	5/4/2019	5,594.87		210.73			3,345.67		72.51	322.00		3.50	15.23	406.91		136.36	10,107.78	126.35			
	5/18/2019	5,678.79		220.73			3,424.25		74.60	372.00		3.60	15.23	413.49		138.37	10,341.06	129.26			
	6/1/2019	5,678.78		220.73			3,424.25		74.60	372.00		3.60	15.23	413.49		138.37	10,341.05	129.26			
	6/15/2019	5,678.79		220.73			3,424.25		74.60	372.00		3.61	15.23	413.49		138.37	10,341.07	129.26			
R Total		145,718.19	3,337.80	5,508.98			87,834.40		1,860.70	8,522.00		89.18	407.05	10,721.04		3,608.02	267,607.36		$ 128.66	1,731.25	$ 222,738.10
S	6/30/2018	2,081.40		52.00			524.30	133.32	31.18	397.00	1.55	1.72		20.37	36.42		3,279.26	40.99			
E	7/14/2018	2,081.39	20.00	52.00			527.33	134.55	31.46	397.00	1.55	1.30		18.72	36.42		3,301.72	41.27			
	7/28/2018	2,081.40		52.00			527.33	133.31	31.18	397.00	1.55	1.51		20.04	36.42		3,281.74	41.02			
	8/11/2018	2,081.40		52.00			527.33	133.31	31.18	397.00	1.55	1.50		20.04	36.42		3,281.73	41.02			
	8/25/2018	2,081.40		52.00			527.33	137.19	32.08	397.00	1.55	1.55		20.04	36.42		3,286.56	41.08			
	9/8/2018	2,081.40		52.00			527.33	133.31	31.18	397.00	1.55	1.51		20.04	36.42		3,281.74	41.02			
	9/22/2018	2,081.40		52.00			527.33	133.31	31.18	397.00	1.55	1.50		20.04	36.42		3,281.73	41.02			
	10/6/2018	2,081.39		52.00			527.33	133.32	31.18	397.00	1.55	1.51		20.04	36.42		3,281.74	41.02			
	10/20/2018	2,081.40		52.00			527.33	133.31	31.17	397.00	1.55	1.50		20.04	36.42		3,281.72	41.02			
	11/3/2018	2,081.40		52.00			527.33	133.31	31.18	397.00	1.55	1.51		20.04	36.42		3,281.74	41.02			
	11/17/2018	2,081.40		52.00			527.33	133.31	31.18	397.00	1.55	1.50		20.04	36.42		3,281.73	41.02			
	12/1/2018	2,081.40		52.00			527.33	133.32	31.18	397.00	1.55	1.51		20.04	36.42		3,281.75	41.02			
	12/15/2018	2,081.39		52.00			527.33	133.31	31.18	397.00	1.55	1.50		20.04	36.42		3,281.72	41.02			
	12/29/2018	2,081.39		52.00			537.75	118.08	27.62	447.00	1.55	1.33		20.04	36.42		3,323.18	41.54			
	1/12/2019	2,081.40		52.00			537.76	118.09	27.61	447.00	1.55	1.34		20.04	36.42		3,323.21	41.54			
	1/26/2019	2,244.66		52.00			571.77	128.21	29.99	447.00	1.55	1.44		21.58	39.28		3,537.48	44.22			
	2/9/2019	1,980.56	80.92	52.00			516.74	116.85	27.33	447.00	1.55	1.32		19.61	34.66		3,278.54	40.98			
	2/23/2019	2,112.62		52.00			544.26	120.02	28.06	447.00	1.55	1.36		20.34	36.97		3,364.18	42.05			
	3/9/2019	2,112.62		52.00			544.26	120.02	28.07	447.00	1.55	1.35		19.68	36.97		3,363.52	42.04			
	3/23/2019	2,112.61	205.39	52.00			544.26	135.85	31.78	447.00	1.55	1.54		21.63	36.97		3,590.58	44.88			
	4/6/2019	2,112.62		52.00			544.26	120.02	28.07	447.00	1.55	1.35		20.34	36.97		3,364.18	42.05			
	4/20/2019	2,112.61		52.00			544.26	120.02	28.07	447.00	1.55	1.35		20.34	36.97		3,364.17	42.05			
	5/4/2019	2,112.62		52.00			544.26	120.03	28.07	447.00	1.55	1.35		19.60	36.97		3,363.45	42.04			
	5/18/2019	2,112.62		52.00			544.26	120.03	28.07	447.00	1.55	1.35		19.68	36.97		3,363.53	42.04			
	6/1/2019	2,112.62		52.00			544.26	120.02	28.07	447.00	1.55	1.35		20.17	36.97		3,364.01	42.05			
	6/15/2019	2,112.62		52.00			544.26	120.02	28.07	447.00	1.55	1.36		20.34	36.97		3,364.19	42.05			

Ventura County District Attorney
Child Abduction and Recovery - FY 2018/2019
Salaries and Benefits

Name	Pay Period End	1101	1105	1106	1107	1108	1121	1122	1123	1141	1142	1143	1144	1165	1171	1.5% In-Lieu	Total	Hourly Rate	Average Hourly Rate	Billable Hours	Billable Time
S[redacted]otal		54,459.74	306.31	1,352.00	-	-	13,914.62	3,315.44	775.39	10,972.00	40.30	37.41	-	522.92	952.97	-	86,649.10		$ 41.66	1,650.50	$ 68,756.89
																				7,676.25	$ 760,440.19

Ventura County District Attorney

Child Abduction and Recovery - FY 2018/2019

2241

Rent Allocation

Date	Amount	Vendor Invoice No	Jrnl Doc Code	Jrnl Doc Dept Code	Jrnl Doc ID	Vendor Name
7/2/2018	$ 25,344.48	RENT 07/18 X	PRM	PWA	20180702000000000118	5700-5720-5740 RALSTON ST LLC
7/30/2018	$ 25,344.48	RENT 08/18 TRR	PRM	PWA	20180730000000003789	5700-5720-5740 RALSTON ST LLC
8/30/2018	$ 25,344.48	RENT 09/18 L	PRM	PWA	20180830000000006424	5700-5720-5740 RALSTON ST LLC
9/26/2018	$ 25,344.48	RENT 10/18 D	PRM	PWA	20180926000000009231	5700-5720-5740 RALSTON ST LLC
10/29/2018	$ 25,344.48	RENT 11/18 TY	PRM	PWA	20181029000000013502	5700-5720-5740 RALSTON ST LLC
11/28/2018	$ 25,344.48	RENT 12/18 DP	PRM	PWA	20181128000000016546	5700-5720-5740 RALSTON ST LLC
12/19/2018	$ 25,344.48	RENT 01/19 AX	PRM	PWA	20181219000000019407	5700-5720-5740 RALSTON ST LLC
1/29/2019	$ 25,344.48	RENT 02/19A	PRM	PWA	20190129000000023774	5700-5720-5740 RALSTON ST LLC
2/26/2019	$ 25,344.48	RENT 03/19 Z	PRM	PWA	20190226000000027153	5700-5720-5740 RALSTON ST LLC
3/27/2019	$ 25,344.48	RENT 04/19 5720 RAL	PRM	PWA	20190327000000031223	5700-5720-5740 RALSTON ST LLC
4/29/2019	$ 25,344.48	RENT 05/19 ZX	PRM	PWA	20190429000000035457	5700-5720-5740 RALSTON ST LLC
5/29/2019	$ 25,344.48	RENT 06/19 Q	PRM	PWA	20190529000000039162	5700-5720-5740 RALSTON ST LLC
	$ 304,133.76					

CARU FTE	3.68	(From EE Hours)	
Ralston Total Employees	38	38 From PP 2019-10	37 From PP 2018-12
CARU % of Ralston Employees	9.68%	(3.68/38.00)	

Rent Allocation

Total Ralston Rent	$	304,133.76
CARU %		9.68%
CARU Rent Allocation	$	29,452.95

Ventura County District Attorney.

Child Abduction and Recovery - FY 2018/2019

Services and Supplies

Object	Description	Accounting Period ▶ / Month-Year ▶	01 Jul-18	02 Aug-18	03 Sep-18	04 Oct-18	05 Nov-18	06 Dec-18	07 Jan-19	08 Feb-19	09 Mar-19	10 Apr-19	11 May-19	12 Jun-19	13	Total
2022	Uniform Allowance		-	-	-	-	1,856.00	-	-	-	-	-	-	-	-	$ 1,856.00
2091	Witness and Interpreter Expense		-	1,954.85	6,916.61	389.75	1,349.40	4,955.53	-	3,473.51	798.82	2,663.89	-	93.52	-	$ 22,595.88
2131	Memberships and Dues		-	-	-	-	-	-	575.78	-	-	-	-	-	-	$ 575.78
2159	Miscellaneous Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
2186	Court Reporter/Transcript		-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
2194	Software Maintenance Agreements		-	-	-	-	-	-	-	-	-	-	-	40.00	-	$ 40.00
2199	Other Professional and Speciality		-	60.00	729.00	-	-	-	-	200.00	-	-	-	-	235.00	$ 1,224.00
2261	Computer Equipment <$5,000		-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
2292	Travel Expense		-	-	-	114.00	207.58	11.03	15.00	-	-	390.02	-	-	-	$ 737.63
2299	Transportation Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
2301	Gas and Diesel Fuel ISF		-	63.33	101.16	112.05	403.86	394.87	498.82	459.43	275.23	719.24	363.30	572.49	316.21	$ 4,279.99 *
2302	Transportation Charges ISF		-	528.74	577.86	569.14	1,689.19	1,101.50	1,715.71	1,535.68	1,233.42	1,586.34	1,306.69	1,380.13	1,166.61	$ 14,391.01 *
2304	Transportation Work Order		-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
			$ -	$ 2,606.92	$ 8,324.63	$ 1,184.94	$ 5,506.03	$ 6,462.93	$ 2,805.31	$ 5,668.62	$ 2,307.47	$ 5,359.49	$ 1,669.99	$ 2,086.14	$ 1,717.82	$ 45,700.29

* Fleet 18,671

Ventura County District Attorney

Child Abduction and Recovery - FY 2018/2019

IT Services Allocation

	Object	Total Cost
INFORMATION TECHNOLOGY ISF	2202	$ 13,545.00
COUNTY GEOGRAPHICAL INFORMATIOI	2203	$ -
RADIO COMMUNICATIONS ISF	2033	$ -
VOICE DATA ISF	2032	$ 42,947.90
		$ 56,492.90
CARU Full Time Employees	3.68	
Total DAO 2101 FTE Employees	64	
CARU Allocation Percentage		5.7500%
IT Services Allocation		$ 3,248.34

Ventura County District Attorney

Child Abduction and Recovery - FY 2018/2019

Restitution and Refunds Received

Date	AP	Jrnl Doc Code	Jrnl Doc Dept Code	Jrnl Doc ID	Vendor Invoice No	Vendor Name	Accounting Line Desc	Amount
10/5/2018	4	CR	DAO	18100400000000089014			Stanislaus Co Sheriff Refund-Case#2018024[redacted]	$ 5.00
4/5/2019	10	CR	DAO	19040100000000101449			MARICOPA COUNTY SHERIFFS OFFICE Refund	$ 111.20
								$ 116.20

Ventura County District Attorney
Child Abduction and Recovery
Criminal Charge Calculation

Employee	EE ID	Average Hourly Rate	Hours for DDA's time on criminal charges	Total
L[redacted]	1[redacted]	113.130716	22.00	$ 2,488.88
		Total		$ 2,488.88

State of California
State Controller's Office

Mandated Cost Manual for Local Agencies

CUSTODY OF MINORS- CHILD ABDUCTION AND RECOVERY CLAIM FOR PAYMENT FORM	For State Controller Use Only (19) Program Number 00013 (20) Date Filed (21) LRS Input	Program 013

(01) Claimant Identification Number	9956		Reimbursement Claim Data		
(02) Claimant Name	Auditor-Controller		(22)	FORM 1, (04) 1. (f)	844,484
County of Location	County of Ventura		(23)	FORM 1, (04) 2. (f)	
Street Address or P.O. Box and Suite	800 S. Victoria Ave.		(24)	FORM 1, (04) 3. (f)	
City, State, and Zip Code	Ventura, CA, 93009		(25)	FORM 1, (04) 4. (f)	
(03)	Type of Claim		(26)	FORM 1, (06)	33%
(04) X	(09) Reimbursement		(27)	FORM 1, (07)	252,693
(05)	(10) Combined		(28)	FORM 1, (09)	
(06)	(11) Amended		(29)	FORM 1, (10)	
(07)	(12) Fiscal Year of Cost	2019-20	(30)		
(08)	(13) Total Claimed Amount	1,097,177	(31)		
(14) Less: 10% Late Penalty			(32)		
(15) Less: Prior Claim Payment Received			(33)		
(16) Net Claimed Amount	1,097,177		(34)		
(17) Due from State	1,097,177		(35)		
(18) Due to State			(36)		

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.

I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received, for reimbursement of costs claimed herein and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues and offsetting revenues and reimbursements set forth in the parameters and guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer	Date Signed	2/15/2021
Jill Ward	Telephone Number	805-654-3153
Type or Print Name and Title of Authorized Signatory	Email Address	Jill.Ward@ventura.org
Jill Ward, Chief Deputy Auditor-Controller		

(38) Name of Agency Contact Person for Claim	Telephone Number	805-654-3132
Lupe Lopez	Email Address	Lupe.Lopez@ventura.org
Name of Consulting Firm/Claim Preparer	Telephone Number	
	Email Address	

Revised 9/2020

PROGRAM 013	CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY CLAIM SUMMARY	FORM 1

(01) Claimant: County of Ventura

(02) Fiscal Year: 2019 /2020

(03) Department: District Attorney

Direct Costs	Object Accounts					
(04) Reimbursable Activities	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Travel and Training	(f) Total
1. Compliance with Court Orders	480,935	284,800	78,749			844,484
2. Court Costs for Out-of-Jurisdiction Cases						
3. Secure Appearance of Offender						
4. Return of Children to Custodian						
(05) Total Direct Costs	480,935	284,800	78,749			844,484

Indirect Costs		
(06) Indirect Cost Rate	[From ICRP or 10%]	33%
(07) Total Indirect Costs (S&B Only)	[Refer to Claim Summary Instructions]	252,693
(08) Total Direct and Indirect Costs	[Line (05)(g) + line (07)]	1,097,177
Cost Reduction		
(09) Less: Offsetting Revenues		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) minus {line (09) + line (10)}]	1,097,177

PROGRAM 013	CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY ACTIVITY COST DETAIL	FORM 2

(01) Claimant: County of Ventura

(02) Fiscal Year: 2019 /2020

(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

- [x] 1. Compliance with Court Orders
- [ ] 2. Court Costs for Out-of-Jurisdiction Cases
- [ ] 3. Secure Appearance of Offender
- [ ] 4. Return of Children to Custodian

(04) Description of Expenses			Object Accounts				
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Travel and Training
See attached			480,935	284,800	49,040		
Building Rent					29,709		
(05) Total [x] Subtotal [ ] Page: 1 of 1			480,935	284,800	78,749		

INDIRECT COST RATE PROPOSAL

Claimant Name: **County of Ventura**
Department: **District Attorney**
Fiscal Year: **2019-20**

	Description of Costs		Total Costs	Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
	Personnel Services					
1	Salaries & Wages		33,204,998		4,946,233	28,258,765
2	Part-time Wages & Overtime					0
3	Benefits	33%	16,252,699		2,378,915	13,873,784
	SUBTOTAL		**49,457,697**	**0**	**7,325,148**	**42,132,549**
	Line Item Costs (Services, Supplies & Other):					
4	Services and Supplies		9,357,791		5,198,909	29,709
5						
6						
7						
8						
9						
10						
11						
12						
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32						
33						
34						
35						
	SUBTOTAL:		**9,357,791**	**0**	**5,198,909**	**29,709**
	TOTAL EXPENDITURES		**58,815,488**			
	Cost Adjustments and/or Cost Plan Costs					
36	Cost Allocation Plan		1,180,358		1,180,358	
37						
	SUBTOTAL		**1,180,358**		**1,180,358**	
	TOTAL COSTS		**59,995,846**	**0**	**13,704,415**	**42,162,258**

CALCULATED INDIRECT COST RATE = **33%** (13,704,415 = Total Allowable Indirect Costs / 42,132,549 = Total direct salaries and benefits)
Rate is based on: Salaries & Benefits

FY19/20

DISTRICT ATTORNEY SB90 CLAIM SUMMARY

CHILD ABDUCTION AND RECOVERY SUMMARY

Employee Name	Salaries	Benefits	Total
E[redacted]	107,361	85,792	193,153
G[redacted]	13,241	7,986	21,227
L[redacted]	182,583	58,786	241,369
R[redacted]	133,829	103,765	237,594
S[redacted]	32,229	19,262	51,491
B[redacted]	11,483	6,343	17,826
M[redacted]	141	113	254
R[redacted]	5,247	4,420	9,667
TOTAL SALARIES AND BENEFITS	486,114	286,467	772,581
L[redacted]-Adjust for Criminal Charges	(5,179)	(1,667)	(6,846)
TOTAL ADJUSTED SALARY AND BENEFITS	480,935	284,800	765,735

Sq Ft Billing	29,709	
Service and Supplies	21,683	Materials
GSA Fleet Charges	23,713	& Supplies
IT Services	3,644	78,749
Direct Cost Claim Total	844,484	
DA ICRP=33%	252,693	
CLAIM TOTAL	1,097,177	
Less Restitution		
ADJ CLAIM TOTAL	1,097,177	

SB 90 AGENCY CERTIFICATION

AGENCY: District Attorney's Office

MANDATE NAME(S) AND PROGRAM NUMBER(S):

Custody of Minors-Child Abduction and Recovery (Program No. 13)

COSTS INCURRED IN FISCAL YEAR 2019/2020: $844,484.04

I, the undersigned, offer the following certification:

1) I affirm that the above listed mandate is performed by agency personnel.

2) I affirm that the claim amount is a fair and reasonable representation of actual costs to perform the reimbursable mandated activities.

3) Adequate supporting documentation for the claim will be provided upon request in a timely manner.

The above declarations are made to the best of my knowledge and belief,

Authorized Official: _____ 11/9/2020

GREGORY D. TOTTEN — DATE

DISTRICT ATTORNEY

Ventura County District Attorney
Child Abduction and Recovery
FY 2019/2020 Summary

Salaries and Benefits	**$**	**772,581.21**
Ralston Rent	**$**	**29,709.43**
Services and Supplies	**$**	**45,396.28**
IT Services	**$**	**3,643.65**
Less Restitution and Refunds Received	**$**	**-**
Less 59 hours for DDA's time on criminal charges	**$**	**(6,846.53)**
Total FY 2019/2020 SB90 Cost	**$**	**844,484.04**

Ventura County District Attorney

Child Abduction and Recovery - FY 2019/2020

Summary of Salaries and Benefits

Employee	EE ID	Average Hourly Rate	Billable Hours	Billable Time
B[redacted]	[redacted]	44.73	398.50	$ 17,825.60
E[redacted]		130.16	1,484.00	$ 193,153.30
G[redacted]		45.21	469.50	$ 21,227.12
L[redacted]		116.04	2,080.00	$ 241,369.16
M[redacted]		126.90	2.00	$ 253.80
R[redacted]		131.45	1,807.50	$ 237,594.01
R[redacted]		111.11	87.00	$ 9,666.86
S[redacted]		43.71	1,178.00	$ 51,491.35
Total CARU S&B				**$ 772,581.21**

Ventura County District Attorney

Child Abduction and Recovery - FY 2019/2020

Salaries and Benefits

Name	Pay Period End	1101	1105	1106	1107	1108	1121	1122	1123	1141	1142	1143	1144	1165	1171	1.5% In-Lieu	Total	Hourly Rate	Average Hourly Rate	Billable Hours	Billable Time
E[redacted]	2/22/2020	2,165.42		139.80			503.03	141.02	32.98	522.00	1.55	1.14		28.30	43.31		3,578.55	44.73			
EE[redacted]	3/7/2020	2,165.42		139.80			503.03	141.02	32.98	522.00	1.55	1.14		28.30	43.31		3,578.55	44.73			
	3/21/2020	2,165.42		139.80			503.03	141.01	32.98	522.00	1.55	1.14		28.30	43.31		3,578.54	44.73			
	4/4/2020	2,165.42		139.80			503.03	141.01	32.98	522.00	1.55	1.14		28.30	43.31		3,578.54	44.73			
	4/18/2020	2,165.42		139.80			503.03	141.01	32.98	522.00	1.55	1.14		28.30	43.31		3,578.54	44.73			
	5/2/2020	2,165.42		139.80			503.03	141.01	32.97	522.00	1.55	1.13		28.30	43.31		3,578.52	44.73			
	5/16/2020	2,165.42		139.80			503.03	141.01	32.98	522.00	1.55	1.14		28.30	43.31		3,578.54	44.73			
	5/30/2020	2,165.42		139.80			503.03	141.01	32.98	522.00	1.55	1.14		28.30	43.31		3,578.54	44.73			
	6/13/2020	2,165.42		139.80			503.03	141.01	32.98	522.00	1.55	1.14		28.30	43.31		3,578.54	44.73			
[redacted] Total		19,488.78	-	1,258.20		-	4,527.27	1,269.11	296.81	4,698.00	13.95	10.25	-	254.70	389.79	-	32,206.86		$ 44.73	398.50	$ 17,825.60
E[redacted]	6/29/2019	5,412.12		331.13			3,338.93		84.57	372.00		4.08	15.23	402.54	135.30	135.26	10,231.16	127.89			
EE[redacted]	7/13/2019	5,412.12		331.13			3,375.62		84.57	372.00		1.75	15.23	475.53	135.30	135.26	10,338.51	129.23			
	7/27/2019	5,412.12		331.13			3,375.62		84.58	372.00		2.92	15.23	475.53	135.30	135.26	10,339.69	129.25			
	8/10/2019	5,412.12		331.13			3,375.62		84.57	372.00		2.91	15.23	475.53	135.30	135.26	10,339.67	129.25			
	8/24/2019	5,412.12		331.13			3,375.62		84.57	372.00		2.92	15.23	475.53	135.30	135.26	10,339.68	129.25			
	9/7/2019	5,412.12		331.13			3,375.62		84.57	372.00		2.92	15.23	475.53	135.30	135.26	10,339.68	129.25			
	9/21/2019	5,412.12		331.13			3,375.62		84.57	372.00		2.91	15.23	475.53	135.30	135.26	10,339.67	129.25			
	10/5/2019	5,412.12		331.13			3,375.62		84.57	372.00		2.92	15.23	475.53	135.30	135.26	10,339.68	129.25			
	10/19/2019	5,412.12		331.13			3,375.62		84.57	372.00		2.91	15.23	475.53		133.47	10,202.58	127.53			
	11/2/2019	5,412.12	236.78	331.13			3,986.13		104.05	372.00		3.04	15.23	488.67		136.79	11,085.94	138.57			
	11/16/2019	5,412.12		331.13			3,375.62		84.57	372.00		2.92	15.23	475.53		133.47	10,202.59	127.53			
	11/30/2019	5,412.12		331.13			3,375.62		84.57	372.00		2.91	15.23	475.53		133.47	10,202.58	127.53			
	12/14/2019	5,412.12		331.13			3,375.62		84.57	372.00		2.92	15.23	475.53		133.47	10,202.59	127.53			
	12/28/2019	5,412.12		331.13			3,375.62		84.32	372.00		2.91	15.23	475.53	135.30	135.26	10,339.42	129.24			
	1/11/2020	5,412.12		331.13			3,375.62		84.32	372.00		2.91	15.23	475.53	135.30	135.26	10,339.42	129.24			
	1/25/2020	5,412.12		331.13			3,375.62		84.32	372.00		2.90	15.23	475.53	135.30	135.26	10,339.41	129.24			
	2/8/2020	5,412.12		331.13			3,375.62		84.32	372.00		2.91	15.23	475.53	135.30	135.26	10,339.42	129.24			
	2/22/2020	5,412.12		331.13			3,375.62		84.32	372.00		2.91	15.23	473.68	135.30	135.24	10,337.55	129.22			
	3/7/2020	5,412.12		331.13			3,375.62		84.32	372.00		2.91	15.23	475.53	135.30	135.26	10,339.42	129.24			
	3/21/2020	5,412.12		331.13			3,375.62		84.32	372.00		2.90	15.23	475.53	135.30	135.26	10,339.41	129.24			
	4/4/2020	5,412.13		331.13			3,375.62		84.32	372.00		2.91	15.23	468.14	135.30	135.16	10,331.94	129.15			
	4/18/2020	5,412.12		331.13			3,375.62		84.32	372.00		2.91	15.23	475.53	135.30	135.26	10,339.42	129.24			
	5/2/2020	5,412.12		331.13			3,375.62		84.32	372.00		2.91	15.23	471.83	135.30	135.21	10,335.67	129.20			
	5/16/2020	5,493.30		341.13			3,459.07		86.51	432.00		2.98	15.23	483.08	137.33	137.22	10,587.85	132.35			
	5/30/2020	5,493.30	643.95	341.13			3,814.53		95.85	432.00		3.30	15.23	536.40	137.33	153.17	11,666.19	145.83			
	6/13/2020	5,493.30		341.13			3,459.07		86.51	432.00		2.99	15.23	483.08	137.33	137.22	10,587.86	132.35			
[redacted] Total		140,958.67	880.73	8,639.38		-	88,945.75	-	2,230.97	9,852.00	-	76.38	395.98	12,366.96	2,847.39	3,532.79	270,727.00		$ 130.16	1,484.00	$ 193,153.30
C[redacted]	6/29/2019	2,166.42		64.00			557.98	130.86	30.61	447.00	1.55	1.48		32.73	37.91		3,470.54	43.38			
EE[redacted]	7/13/2019	2,166.41		64.00			619.28	130.85	30.60	447.00	1.55	0.63		33.05	37.91		3,531.28	44.14			
	7/27/2019	2,166.42		64.00			619.28	130.85	30.60	447.00	1.55	0.63		33.05	37.91		3,531.29	44.14			
	8/10/2019	2,166.41	20.89	64.00			619.28	132.15	30.91	447.00	1.55	1.06		33.25	37.91		3,554.41	44.43			
	8/24/2019	2,166.41		64.00			619.28	130.86	30.60	447.00	1.55	1.06		32.65	37.91		3,531.32	44.14			
	9/7/2019	2,166.42		64.00			619.28	130.85	30.60	447.00	1.55	1.05		33.05	37.91		3,531.71	44.15			
	9/21/2019	2,166.42		64.00			619.28	130.86	30.61	447.00	1.55	1.06		33.05	37.91		3,531.74	44.15			
	10/5/2019	2,166.42		64.00			619.28	130.86	30.60	447.00	1.55	1.05		33.05	37.91		3,531.72	44.15			
	10/19/2019	2,166.42		64.00			619.28	130.86	30.60	447.00	1.55	1.05		33.05	37.91		3,531.72	44.15			
	11/2/2019	2,166.42		64.00			619.28	130.86	30.61	447.00	1.55	1.05		33.05	37.91		3,531.73	44.15			
	11/16/2019	2,166.42		64.00			619.28	130.86	30.61	447.00	1.55	1.05		33.05	37.91		3,531.73	44.15			
	11/30/2019	2,166.40		64.00			619.28	130.85	30.60	447.00	1.55	1.06		33.05	37.91		3,531.70	44.15			
	12/14/2019	2,166.40		64.00			619.28	130.86	30.61	447.00	1.55	1.06		33.05	37.91		3,531.72	44.15			
	12/28/2019	2,166.40		64.00			636.63	137.82	32.23	522.00	1.55	1.11		33.05	43.33		3,638.12	45.48			
	1/11/2020	2,220.57		64.00			649.16	141.19	33.02	522.00	1.55	1.14		33.85	44.41		3,710.89	46.39			
	1/25/2020	2,220.57		64.00			649.16	141.18	33.02	522.00	1.55	1.14		33.85	44.41		3,710.88	46.39			
	2/8/2020	2,220.57		64.00			649.16	141.19	33.02	522.00	1.55	1.14		33.85	44.41		3,710.89	46.39			
	2/22/2020	2,220.57		64.00			649.16	141.18	33.02	522.00	1.55	1.14		33.85	44.41		3,710.88	46.39			
	3/7/2020	2,220.57		64.00			649.16	141.19	33.02	522.00	1.55	1.14		33.85	44.41		3,710.89	46.39			
	3/21/2020	2,220.57		64.00			649.16	141.18	33.02	522.00	1.55	1.14		33.85	44.41		3,710.88	46.39			
	4/4/2020	2,220.57		64.00			649.16	141.19	33.02	522.00	1.55	1.14		33.85	44.41		3,710.89	46.39			
	4/18/2020	2,220.57		64.00			649.16	141.19	33.02	522.00	1.55	1.14		33.85	44.41		3,710.89	46.39			
	5/2/2020	2,220.57		64.00			649.16	141.18	33.02	522.00	1.55	1.14		33.85	44.41		3,710.88	46.39			
	5/16/2020	2,220.58		64.00			649.16	141.19	33.02	522.00	1.55	1.14		33.85	44.41		3,710.90	46.39			
	5/30/2020	2,220.57		64.00			649.16	141.18	33.02	522.00	1.55	1.14		33.85	44.41		3,710.88	46.39			
	6/13/2020	2,220.57		64.00			649.16	141.18	33.02	522.00	1.55	1.14		33.85	44.41		3,710.88	46.39			
[redacted] Total		56,976.64	20.89	1,664.00		-	16,415.89	3,534.47	826.63	12,597.00	40.30	28.08	-	868.38	1,069.08	-	94,041.36		$ 45.21	469.50	$ 21,227.12
L[redacted]	6/29/2019	6,846.20					1,173.48	418.01	97.77	447.00	1.55	4.72	42.48	64.32	205.39		9,300.92	116.26			
EE[redacted]	7/13/2019	6,846.20					1,242.76	418.02	97.76	447.00	1.55	2.02	42.48	84.03	205.39		9,387.21	117.34			
(Full Time for CARU)	7/27/2019	6,846.20					1,242.76	418.02	97.76	447.00	1.55	3.37	42.48	84.03	205.39		9,388.56	117.36			

Ventura County District Attorney
Child Abduction and Recovery - FY 2019/2020
Salaries and Benefits

Name	Pay Period End	1101	1105	1106	1107	1108	1121	1122	1123	1141	1142	1143	1144	1165	1171	1.5% In-Lieu	Total	Hourly Rate	Average Hourly Rate	Billable Hours	Billable Time
	8/10/2019	6,846.20					1,242.76	418.01	97.76	447.00	1.55	3.37	42.48	84.03	205.39		9,388.55	117.36			
	8/24/2019	6,846.20					1,242.76	421.12	98.49	447.00	1.55	3.40	42.48	84.03	205.39		9,392.42	117.41			
	9/7/2019	6,846.20					1,242.76	418.02	97.76	447.00	1.55	3.37	42.48	72.94	205.39		9,377.47	117.22			
	9/21/2019	6,846.20					1,242.76	360.28	97.76	447.00	1.55	3.37	42.48	84.03	205.39		9,330.82	116.64			
	10/5/2019	6,846.20					1,242.76		97.76	447.00	1.55	3.37	42.48	84.03	205.39		8,970.54	112.13			
	10/19/2019	6,846.20					1,242.76		97.77	447.00	1.55	3.37	42.48	78.49	205.39		8,965.01	112.06			
	11/2/2019	6,846.20					1,242.76		97.76	447.00	1.55	3.38	42.48	84.03	205.39		8,970.55	112.13			
	11/16/2019	6,846.20					1,242.76		97.76	447.00	1.55	3.37	42.48	84.03	205.39		8,970.54	112.13			
	11/30/2019	6,846.20					1,242.76		97.76	447.00	1.55	3.37	42.48	84.03	205.39		8,970.54	112.13			
	12/14/2019	6,846.20					1,242.76		97.76	447.00	1.55	3.37	42.48	84.03	205.39		8,970.54	112.13			
	12/28/2019	6,846.20					1,242.76	415.09	97.08	447.00	1.55	3.35	40.91	84.03	205.39		9,383.36	117.29			
	1/11/2020	6,846.20					1,242.76	415.08	97.07	447.00	1.55	3.34	40.91	84.03	205.39		9,383.33	117.29			
	1/25/2020	6,846.20					1,242.76	416.64	97.44	447.00	1.55	3.36	40.91	84.03	205.39		9,385.28	117.32			
	2/8/2020	6,846.20					1,242.76	415.09	97.08	447.00	1.55	3.35	40.91	84.03	205.39		9,383.36	117.29			
	2/22/2020	6,846.20					1,242.76	415.08	97.08	447.00	1.55	3.35	40.91	84.03	205.39		9,383.35	117.29			
	3/7/2020	6,846.20					1,242.76	415.09	97.08	447.00	1.55	3.35	40.91	84.03	205.39		9,383.36	117.29			
	3/21/2020	6,846.20					1,242.76	415.08	97.08	447.00	1.55	3.35	40.91	84.03	205.39		9,383.35	117.29			
	4/4/2020	6,846.20					1,242.76	415.08	97.08	447.00	1.55	3.35	40.91	84.03	205.39		9,383.35	117.29			
	4/18/2020	6,846.20					1,242.76	415.08	97.08	447.00	1.55	3.35	40.91	84.03	205.39		9,383.35	117.29			
	5/2/2020	6,846.20					1,242.76	415.08	97.08	447.00	1.55	3.35	40.91	84.03	205.39		9,383.35	117.29			
	5/16/2020	6,846.20					1,242.76	415.08	97.08	447.00	1.55	3.35	40.91	84.03	205.39		9,383.35	117.29			
	5/30/2020	6,846.20					1,242.76	415.08	97.08	447.00	1.55	3.35	40.91	84.03	205.39		9,383.35	117.29			
	6/13/2020	6,846.20					1,242.76	415.08	97.08	447.00	1.55	3.35	40.91	84.03	205.39		9,383.35	117.29			
[redacted] Total		178,001.20	-	-		-	32,242.48	8,269.11	2,534.02	11,622.00	40.30	87.40	1,084.07	2,148.44	5,340.14	-	241,369.16		$ 116.04	2,080.00	$ 241,369.16
M[redacted]	3/7/2020	5,412.12	220.73				3,314.67		77.79	372.00		2.68	15.23	466.39	135.30	135.22	10,152.13	126.90			
EE[redacted]																	-				
M[redacted] Total		5,412.12	220.73	-		-	3,314.67	-	77.79	372.00	-	2.68	15.23	466.39	135.30	135.22	10,152.13		$ 126.90	2.00	$ 253.80
F[redacted]	6/29/2019	5,678.79		220.73			3,424.25		74.60	372.00		3.60	15.23	413.49		138.37	10,341.06	129.26			
EE 120695	7/13/2019	5,678.78		220.73			3,461.87		74.60	372.00		1.54	15.23	488.47		139.87	10,453.09	130.66			
	7/27/2019	5,678.79		220.73			3,461.88		74.60	372.00		2.57	15.23	488.47		139.88	10,454.15	130.68			
	8/10/2019	5,678.79		220.73			3,461.88		74.60	372.00		2.58	15.23	488.47		139.88	10,454.16	130.68			
	8/24/2019	5,678.79		220.73			3,461.88		74.60	372.00		2.57	15.23	488.47		139.88	10,454.15	130.68			
	9/7/2019	5,678.78		220.73			3,461.87		74.60	372.00		2.57	15.23	488.47		139.88	10,454.13	130.68			
	9/21/2019	5,678.78		220.73			3,461.87		74.60	372.00		2.57	15.23	488.47		139.88	10,454.13	130.68			
	10/5/2019	5,678.79		220.73			3,461.88		74.60	372.00		2.58	15.23	488.47		139.88	10,454.16	130.68			
	10/19/2019	5,678.78		220.73			3,461.87		74.60	372.00		2.57	15.23	488.47		139.88	10,454.13	130.68			
	11/2/2019	5,678.79	332.32	220.73			4,072.39		95.46	372.00		2.74	15.23	506.91		144.87	11,441.44	143.02			
	11/16/2019	5,678.78		220.73			3,461.87		74.60	372.00		2.57	15.23	488.47		139.88	10,454.13	130.68			
	11/30/2019	5,678.78		220.73			3,461.87		74.60	372.00		2.57	15.23	488.47		139.88	10,454.13	130.68			
	12/14/2019	5,678.79		220.73			3,461.88		74.60	372.00		2.57	15.23	488.47		139.88	10,454.15	130.68			
	12/28/2019	5,678.78		220.73			3,461.87		72.66	372.00		2.51	15.23	488.47		139.86	10,452.11	130.65			
	1/11/2020	5,678.78		220.73			3,461.87		72.66	372.00		2.50	15.23	488.47		139.86	10,452.10	130.65			
	1/25/2020	5,678.79		220.73			3,461.88		72.67	372.00		2.51	15.23	488.47		139.86	10,452.14	130.65			
	2/8/2020	5,678.78		220.73			3,461.87		72.66	372.00		2.50	15.23	488.47		139.86	10,452.10	130.65			
	2/22/2020	5,678.78		220.73			3,461.87		72.66	372.00		2.51	15.23	488.47		139.86	10,452.11	130.65			
	3/7/2020	5,678.79		220.73			3,461.88		72.66	372.00		2.50	15.23	488.47		139.86	10,452.12	130.65			
	3/21/2020	5,678.79		220.73			3,461.88		72.66	372.00		2.51	15.23	488.47		139.86	10,452.13	130.65			
	4/4/2020	5,678.78		220.73			3,461.87		72.66	372.00		2.50	15.23	488.47		139.86	10,452.10	130.65			
	4/18/2020	5,678.79		220.73			3,461.88		72.67	372.00		2.51	15.23	488.47		139.86	10,452.14	130.65			
	5/2/2020	5,678.78		220.73			3,461.87		72.66	372.00		2.51	15.23	488.47		139.86	10,452.11	130.65			
	5/16/2020	5,763.97		230.73			3,547.54		74.91	432.00		2.58	15.23	496.35		141.91	10,705.22	133.82			
	5/30/2020	5,763.97		230.73			3,547.54		74.91	432.00		2.58	15.23	496.35		141.91	10,705.22	133.82			
	6/13/2020	5,763.97		230.73			3,547.54		74.92	432.00		2.59	15.23	496.35		141.91	10,705.24	133.82			
[redacted] Total		147,903.96	332.32	5,768.98		-	90,838.62	-	1,942.02	9,852.00	-	66.41	395.98	12,667.32	-	3,646.24	273,413.85		$ 131.45	1,807.50	$ 237,594.01
F[redacted]	6/13/2020	4,825.04					2,901.88		71.80	432.00		2.48	15.23	399.50	120.63	120.51	8,889.07	111.11			
[redacted]																	[redacted]				
[redacted] Total		4,825.04	-	-		-	2,901.88	-	71.80	432.00	-	2.48	15.23	399.50	120.63	120.51	8,889.07		$ 111.11	87.00	$ 9,666.86
S[redacted]	6/29/2019	2,112.62		52.00			544.26	120.02	28.07	447.00	1.55	1.35		20.34	36.97		3,364.18	42.05			
EE[redacted]	7/13/2019	2,112.62		52.00			604.07	120.02	28.07	447.00	1.55	0.58		26.57	36.97		3,429.45	42.87			
	7/27/2019	2,112.62		52.00			604.07	120.02	28.07	447.00	1.55	0.97		26.57	36.97		3,429.84	42.87			
	8/10/2019	2,112.61		52.00			604.07	120.02	28.07	447.00	1.55	0.97		26.57	36.97		3,429.83	42.87			
	8/24/2019	2,112.62		52.00			604.07	123.12	28.79	447.00	1.55	0.97		26.57	36.97		3,433.66	42.92			
	9/7/2019	2,112.62		52.00			604.07	120.02	28.07	447.00	1.55	0.97		26.57	36.97		3,429.84	42.87			
	9/21/2019	2,112.61		52.00			604.07	120.02	28.07	447.00	1.55	0.97		26.57	36.97		3,429.83	42.87			
	10/5/2019	2,112.62		52.00			604.07	120.02	28.07	447.00	1.55	0.97		26.57	36.97		3,429.84	42.87			
	10/19/2019	2,112.62		52.00			604.07	120.02	28.07	447.00	1.55	0.96		26.57	36.97		3,429.83	42.87			
	11/2/2019	2,112.62	94.36	152.00			604.07	132.08	30.89	447.00	1.55	1.07		27.35	36.97		3,639.96	45.50			

Ventura County District Attorney

Child Abduction and Recovery - FY 2019/2020

Salaries and Benefits

Name	Pay Period End	1101	1105	1106	1107	1108	1121	1122	1123	1141	1142	1143	1144	1165	1171	1.5% In-Lieu	Total	Hourly Rate	Average Hourly Rate	Billable Hours	Billable Time
	11/16/2019	2,112.62		52.00			604.07	120.02	28.07	447.00	1.55	0.96		26.57	36.97		3,429.83	42.87			
	11/30/2019	2,112.62		52.00			604.07	120.02	28.07	447.00	1.55	0.96		26.57	36.97		3,429.83	42.87			
	12/14/2019	2,112.62		52.00			604.07	120.02	28.07	447.00	1.55	0.96		26.57	36.97		3,429.83	42.87			
	12/28/2019	2,112.61		52.00			627.20	119.33	27.91	547.00	1.55	0.96		26.57	42.25		3,557.38	44.47			
	1/11/2020	2,165.43		52.00			639.41	122.60	28.67	547.00	1.55	0.99		27.22	43.31		3,628.18	45.35			
	1/25/2020	2,165.43		52.00			639.41	127.77	29.88	547.00	1.55	1.03		27.22	43.31		3,634.60	45.43			
	2/8/2020	2,165.42		52.00			639.41	122.60	28.67	547.00	1.55	0.99		27.22	43.31		3,628.17	45.35			
	2/22/2020	2,165.43		52.00			639.41	122.60	28.68	547.00	1.55	0.99		27.22	43.31		3,628.19	45.35			
	3/7/2020	2,165.43		52.00			639.41	122.60	28.67	547.00	1.55	0.99		27.22	43.31		3,628.18	45.35			
$ [redacted] Total		40,403.79	94.36	1,088.00		-	11,617.35	2,312.92	540.93	9,093.00	29.45	18.61	-	502.63	739.41	-	66,440.45		$ 43.71	1,178.00	$ 51,491.35
																				7,108.00	$ 772,581.21

Ventura County District Attorney

Child Abduction and Recovery - FY 2019/2020

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Rent Allocation

Date	Amount	Vendor Invoice No	Jrnl Doc Code	Jrnl Doc Dept Code	Jrnl Doc ID	Vendor Name
7/1/2019	$ 25,344.48	RENT 07/20 Q	PRM	PWA	20190701000000000190	5700-5720-5740 RALSTON ST LLC
7/29/2019	$ 27,622.35	RENT 08/20 300	PRM	PWA	20190729000000003662	5700-5720-5740 RALSTON ST LLC
8/28/2019	$ 27,622.35	RENT 9/20QQW	PRM	PWA	20190828000000006880	5700-5720-5740 RALSTON ST LLC
9/26/2019	$ 27,622.35	RENT 10/19 5700RALS	PRM	PWA	20190926000000010135	5700-5720-5740 RALSTON ST LLC
10/29/2019	$ 27,622.35	RENT 11/19 5700RALS	PRM	PWA	20191029000000014477	5700-5720-5740 RALSTON ST LLC
11/25/2019	$ 27,622.35	RENT 12/19 5700RALS	PRM	PWA	20191125000000017406	5700-5720-5740 RALSTON ST LLC
12/19/2019	$ 27,622.35	RENT 1/20 5700RALST	PRM	PWA	20191219000000020420	5700-5720-5740 RALSTON ST LLC
1/29/2020	$ 27,622.35	RENT 2/20 5700RALST	PRM	PWA	20200129000000024414	5700-5720-5740 RALSTON ST LLC
2/26/2020	$ 27,622.35	RENT 3/20 5700RALST	PRM	PWA	20200226000000027882	5700-5720-5740 RALSTON ST LLC
3/30/2020	$ 27,622.35	RENT 4/20 5700RALST	PRM	PWA	20200330000000032095	5700-5720-5740 RALSTON ST LLC
4/23/2020	$ 27,622.35	RENT 5/20 5700RALST	PRM	PWA	20200428000000035290	5700-5720-5740 RALSTON ST LLC
5/27/2020	$ 27,622.35	RENT 6/20 5700RALST	PRM	PWA	20200527000000038424	5700-5720-5740 RALSTON ST LLC
	$ 329,190.33					

CARU FTE	3.61	(From EE Hours)
Ralston Total Employees	40	40 From PP 2020-05
CARU % of Ralston Employees	9.03%	(3.61/40.00)

Rent Allocation

Total Ralston Rent	$	329,190.33
CARU %		9.03%
CARU Rent Allocation	$	29,709.43

Ventura County District Attorney

Child Abduction and Recovery - FY 2019/2020

Services and Supplies

Object	Description	Accounting Period ▶ / Month-Year ▶	01 Jul-19	02 Aug-19	03 Sep-19	04 Oct-19	05 Nov-19	06 Dec-19	07 Jan-20	08 Feb-20	09 Mar-20	10 Apr-20	11 May-20	12 Jun-20	13	Total
2022	Uniform Allowance		-	-	-	-	2,212.00	-	-	-	-	-	-	-	-	$ 2,212.00
2091	Witness and Interpreter Expense		528.69	647.18	334.34	3,636.20	-	-	-	1,056.80	5,573.87	1,494.60	-	2,500.08	-	$ 15,771.76
2131	Memberships and Dues		-	-	-	-	-	-	706.41	-	-	-	-	-	-	$ 706.41
2159	Miscellaneous Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
2186	Court Reporter/Transcript		-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
2194	Software Maintenance Agreements		-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
2199	Other Professional and Speciality		-	-	-	125.00	199.58	-	-	106.45	188.90	-	-	-	200.00	$ 819.93
2261	Computer Equipment <$5,000		-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
2273	Education Training Conference And Seminars		-	-	-	40.00	-	300.00	150.00	-	-	-	-	-	-	$ 490.00
2292	Travel Expense		-	-	-	-	-	-	-	404.51	1,278.96	-	-	-	-	$ 1,683.47
2299	Transportation Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
2301	Gas and Diesel Fuel ISF		-	379.68	517.35	299.19	431.38	352.14	326.73	353.73	472.11	447.54	189.91	116.95	224.80	$ 4,111.51
2302	Transportation Charges ISF		-	1,278.85	1,313.50	1,650.42	1,808.67	1,687.62	4,713.44	1,182.85	1,389.70	1,274.20	1,144.00	1,044.25	1,113.70	$ 19,601.20
2304	Transportation Work Order		-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
			$ 528.69	**$ 2,305.71**	**$ 2,165.19**	**$ 5,750.81**	**$ 4,651.63**	**$ 2,339.76**	**$ 5,896.58**	**$ 3,104.34**	**$ 8,903.54**	**$ 3,216.34**	**$ 1,333.91**	**$ 3,661.28**	**$ 1,538.50**	$ 45,396.28

Ventura County District Attorney

Child Abduction and Recovery - FY 2019/2020

IT Services Allocation

	Object	Total Cost	
INFORMATION TECHNOLOGY ISF	2202	$ 15,378.96	
COUNTY GEOGRAPHICAL INFORMATIOI	2203		
RADIO COMMUNICATIONS ISF	2033		
VOICE DATA ISF	2032	$ 42,657.03	
		$ 58,035.99	
CARU Full Time Employees	3.61		
Total DAO 2101 FTE Employees	57.50		**(PP 20-08 [redacted] a 0.5 FTE)**
CARU Allocation Percentage		6.2783%	
IT Services Allocation		$ 3,643.65	

Ventura County District Attorney

Child Abduction and Recovery - FY 2019/2020

Criminal Charge Calculation

Employee	EE ID	Average Hourly Rate	Hours for DDA's time on criminal charges	Total
L[redacted]	[redacted]	116.042865	59.00	$ 6,846.53
			Total	$ 6,846.53

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 December 11, 2025, I served the:

- **Current Mailing List dated December 11, 2025**
- **Notice of Complete Incorrect Reduction Claim, Schedule for Comments, and Notice of Tentative Hearing Date issued December 11, 2025**
- **Incorrect Reduction Claim (IRC) filed by the County of Ventura on November 18, 2025**

  Child Abduction and Recovery, 25-4237-I-06
  Family Code Sections 3060-3064, 3130-3134.5, 3408, 3411, and 3421;
  Penal Code Sections 277, 278, and 278.5; Welfare and Institutions Code Section 11478.5; Statutes 1976, Chapter 1399; Statutes 1992, Chapter 162; Statutes 1996, Chapter 988
  Fiscal Years: 2016-2017, 2017-2018, 2018-2019, 2019-2020
  County of Ventura, 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 December 11, 2025 at Sacramento, California.

Jill Magee

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

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 12/11/25

Claim Number: 25-4237-I-06

Matter: Child Abduction and Recovery

Claimant: County of Ventura

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.)

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