

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.

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.

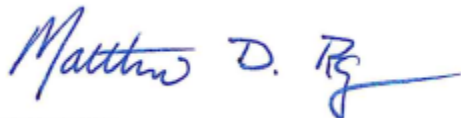
Further, the draft audit asserted that Investigators’ work on “good cause” cases is not reimbursable, but this assertion is flawed. “Good cause” cases refer to a parent with physical custody of a child, pursuant to a lawful court order, who wishes to withhold the child from the other parent out of fear 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.

Sincerely,

A handwritten signature in blue ink that reads "Matthew D. Rogers". The signature is stylized, with the first name "Matthew" written in a cursive-like script, followed by "D." and "Rogers" in a more straightforward but still handwritten style.

Matthew D. Rogers  
District Attorney