



WILLIAM T FUJIOKA  
Chief Executive Officer

## County of Los Angeles CHIEF EXECUTIVE OFFICE

Kenneth Hahn Hall of Administration  
500 West Temple Street, Room 713, Los Angeles, California 90012  
(213) 974-1101  
<http://ceo.lacounty.gov>

*"To Enrich Lives Through Effective And Caring Service"*

Board of Supervisors  
GLORIA MOLINA  
First District

MARK RIDLEY-THOMAS  
Second District

ZEV YAROSLAVSKY  
Third District

DON KNABE  
Fourth District

MICHAEL D. ANTONOVICH  
Fifth District

April 01, 2014

The Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, California 90012

Dear Supervisors:

# ADOPTED

BOARD OF SUPERVISORS  
COUNTY OF LOS ANGELES

16 April 1, 2014

*Sachi A. Hamai*  
SACHI A. HAMAI  
EXECUTIVE OFFICER

### **APPROPRIATION ADJUSTMENTS TRANSFERRING FUNDING FROM PROVISIONAL FINANCING USES TO THE SHERIFF'S DEPARTMENT ALL DISTRICTS (3 VOTES)**

#### **SUBJECT**

Approve an appropriation adjustment transferring \$4.9 million in funding from Provisional Financing Uses to the Sheriff's Department to support various projects/programs.

#### **IT IS RECOMMENDED THAT THE BOARD:**

Approve an Appropriation Adjustment transferring \$4.9 million from Provisional Financing Uses to the Sheriff's Department to implement phase I of the Citizen's Commission on Jail Violence recommendations, \$1.9 million; make an information technology purchase, \$2.1 million; and complete the mobile data computer and console switch interface project, \$0.9 million.

#### **PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

On October 8, 2013, as part of the approved supplemental budget for Fiscal Year 2013-14, the Board approved \$29.3 million in funding to be set aside in the Provisional Financing Uses (PFU) budget to implement phase I of the Citizen's Commission on Jail Violence recommendations.

On January 7, 2014, the Board also approved the Chief Executive Office's (CEO) recommendation to set aside \$4.3 million in the PFU budget for the following: \$2.1 million for an information technology purchase; \$1.6 million for the mobile data computer/console switch interface (MDC/CSI) project; and \$0.6 million for shooting simulators.

In order to ensure funds were expended as directed by the Board, the Sheriff's Department (Department) was required to submit their expenditures with the relevant supporting documentation, on a quarterly basis, to the Auditor-Controller (A-C) for fiscal review and validation. Once the applicable spending had been confirmed, the CEO and Department were to submit recommendations to the Board for their consideration to transfer funding from PFU to the Department's budget.

On February 26, 2014, A-C completed its review of the Department's October and November 2013 claims for the aforementioned projects and issued its findings to the CEO (Attachment I). The A-C, in conjunction with the CEO and Department, recommend that \$4.9 million be transferred from PFU to the Department for the following:

- CCJV Recommendations – \$1.9 million
- Information Technology Purchase - \$2.1 million
- MDC/CSI Project - \$0.9 million

### **Implementation of Strategic Plan Goals**

These actions support the County's Strategic Plan Goals, which include Operational Effectiveness, Fiscal Responsibility, and Integrated Services Delivery to the people of the County.

### **FISCAL IMPACT/FINANCING**

Approval of an Appropriation Adjustment of \$4.9 million will decrease the PFU and increase the Department's 2013-14 operating budget as follows:

- Administration Budget – Salaries and Employee Benefits \$70,000;
- Custody Budget – Salaries and Employee Benefits \$1,416,000;
- General Support Budget – Salaries and Employee Benefits \$410,000;
- General Support Budget - Services and Supplies \$2,390,000; and
- General Support Budget - Capital Assets \$654,000.

### **FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

Per Government Code Section 29125, when an increase in an appropriation is to be financed by a decrease in an appropriation in a different budget unit, the adjustment must be formally approved by the Board.

### **IMPACT ON CURRENT SERVICES (OR PROJECTS)**

Adoption of the recommendation will allow the Board to provide the Department with sufficient appropriation to implement/complete Board-approved programs and/or projects.

The Honorable Board of Supervisors

4/1/2014

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Respectfully submitted,

A handwritten signature in black ink, appearing to read 'W. T. Fujioka', with a long horizontal line extending to the right.

WILLIAM T FUJIOKA

Chief Executive Officer

WTF:GAM:SW

JV:cc

Enclosures

c: Executive Office, Board of Supervisors  
County Counsel  
Sheriff  
Auditor-Controller



**COUNTY OF LOS ANGELES  
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION  
500 WEST TEMPLE STREET, ROOM 525  
LOS ANGELES, CALIFORNIA 90012-3873  
PHONE: (213) 974-8301 FAX: (213) 626-5427

Mattera  
Kikkawa  
McGloin  
Williams  
Ventilacion  
Elias

WENDY L. WATANABE  
AUDITOR-CONTROLLER

February 26, 2014

RECEIVED  
2014 FEB 26 PM 4:50  
CHIEF EXECUTIVE OFFICE

TO: William T Fujioka  
Chief Executive Officer

FROM: Wendy L. Watanabe  
Auditor-Controller

SUBJECT: **SHERIFF'S DEPARTMENT - PROVISIONAL FINANCING USES  
FUNDING CLAIM REVIEW (OCTOBER AND NOVEMBER 2013)**

On October 8, 2013, as part of the approved supplemental budget for Fiscal Year 2013-14, the Chief Executive Office (CEO) recommended that the Sheriff's Department (Sheriff's or Department) set aside approximately \$33.6 million in a Provisional Financing Uses (PFU) budget for the following future specified purchases:

- \$29.3 million to address recommendations made by the Citizens' Commission on Jail Violence (CCJV),
- \$2.1 million for an information technology (IT) purchase,
- \$1.6 million for the Sheriff's mobile data computers/console switch interface (MDC/CSI), and
- \$578,000 for shooting simulators.

The CEO further recommended that after the purchases were made, the Sheriff's submit supporting documentation for the expenditures to the Auditor-Controller (A-C) for fiscal review and validation. Once the A-C validates the expenditures, the CEO and the Sheriff's will submit recommendations to the Board of Supervisors for their consideration to transfer the funding from PFU to the Sheriff's budget.

**A-C Review and Validation of Sheriff's Claim**

For October and November 2013, the Sheriff's claimed a total of \$5,028,432 in expenditure reimbursements from PFU (Attachment). However, based on our review, we recommend reimbursement from PFU in the amount of \$4,939,831, which is \$88,601 lower than the Sheriff's claim. Specifically:

Project	Amount Requested by Sheriff's	Amount Validated by the A-C	Amt Overclaimed / (Underclaimed)
CCJV project	\$ 1,984,134	\$ 1,895,533	\$ 88,601
IT-related expenditures	2,100,000	2,100,000	-
MDC/CSI Project	944,298	944,298	-
Shooting Simulators			
<b>Total</b>	<b>\$ 5,028,432</b>	<b>\$ 4,939,831</b>	<b>\$ 88,601</b>

The \$88,601 over-claim is due to the Department incorrectly calculating the Salaries and Employee Benefits (S&EB) for full-time staff dedicated to the CCJV project. Sheriff's management agreed with the revised amount.

#### A-C Review and Validation Process

Our recommendation is based on our review of the supporting documentation for each project/expenditure. Specifically, we verified and concurred the following:

- Services and Supplies expenditures were appropriately approved, and were supported by receiving documents and invoices.
- CCJV S&EB expenditures were correctly calculated for full-time dedicated staff.
- A sample of CCJV overtime expenditures were supported by approved overtime slips.
- All expenditures were attributable to the specified purpose of the applicable project.

Please call me if you have any questions, or your staff may contact Robert Smythe at (213) 253-0101.

WLW:AB:RS:MP

c: John L. Scott, Sheriff  
Audit Committee  
Georgia Mattered, Deputy CEO



County of Los Angeles  
Sheriff's Department Headquarters  
4700 Ramona Boulevard  
Monterey Park, California 91754-2169



LEROY D. BACA, Sheriff

December 30, 2013

Connie Yee, Chief  
Department of Auditor-Controller  
Accounting Division  
500 West Temple Street, Room 603  
Los Angeles, California 90012

Dear Ms. Yee:

**REQUEST FOR REIMBURSEMENT OF ONE-TIME FUNDING  
GENERAL SUPPORT BUDGET UNIT  
OCTOBER – NOVEMBER 2013**

In compliance with the Board action of October 8, 2013, the Sheriff's Department (Department) is seeking your fiscal review and validation of expenses incurred during the period October and November 2013 for the Mobile Data Computer (MDC) upgrade project and to replenish funding used to complete the Sheriff's Communication Data Center project.

The following two purchase orders (P.O.) are related to the \$1.6 million in one-time funding for the MDC project that will be transferred from the Sheriff's Budget to the Chief Executive Office's (CEO) Provisional Financing Uses (PFU) budget in an upcoming Board action.

<u>Vendor</u>	<u>P.O. Number</u>	<u>Invoice Paid Date</u>	<u>Invoice Amount</u>
PCM SARCOM (MDC project)	14321057-1	10-03-13	653,398.42
GeoSpatial Technologies (MDC project)	14321420-1	09-26-13	290,900.00
<b>TOTAL</b>			<b><u>\$ 944,298.42</u></b>

The remaining balance of \$655,701.58 should be spent and claimed by June 30, 2014.

*A Tradition of Service*

Ms. Yee

- 2 -

December 30, 2013

Additionally, \$2.1 million in one-time monies will also be moved from the Department's Budget to PFU in the same forthcoming Board action. This was funding that the Department initially transferred to the Communications Data Center Capital Project from its operating budget in Fiscal Year (FY) 2013-14, which was a result of carryover savings from FY 2012-13 and allocated back to the Department during the FY 2013-14 Supplemental Budget phase. After discussions with the CEO, it was agreed that the Department could receive reimbursement of Information Technology (IT)-related expenses because the savings from FY 2012-13 were a result of deferred IT equipment purchases. Therefore, the Department is seeking reimbursement of the \$2.1 million by submitting documentation for your review of an IT project in which P.O. 14322239-1 was issued on November 27, 2013, to Raytheon Corporation in the amount of \$3,966,644.16.

Upon your fiscal review and validation of the attached relevant supporting documents and approval of the expenditures, the Department ultimately would like reimbursement of the appropriation in the amount of \$3,044,298.42 (\$944,298.42 MDC and \$2,100,000 IT purchases) previously transferred to PFU from the Sheriff's General Support Budget Unit. Below are the necessary accounting details:

Fund A01

Department SH-770

15687 (General Support Budget Unit)

Organization 15757 (Communications and Fleet Management Bureau)

Services and Supplies account code 2000

If you have any questions, please contact Assistant Director Rick Cavataio, at (323) 526-5144.

Thank you for your cooperation.

Sincerely,



GLEN DRAGOVICH, DIVISION DIRECTOR  
ADMINISTRATIVE AND TRAINING DIVISION

GD:CM:RC:DC:yc

Attachments



County of Los Angeles  
Sheriff's Department Headquarters  
4700 Ramona Boulevard  
Monterey Park, California 91754-2169



LEROY D. BACA, SHERIFF

January 21, 2014

Mike Pirollo, Chief  
Department of Auditor  
Audit Division  
World Trade Center  
350 South Figueroa Street, 8<sup>th</sup> Floor  
Los Angeles, California 90071

Dear Mr. Pirollo:

**REQUEST FOR REIMBURSEMENT OF EXPENDITURES INCURRED  
ON BEHALF OF THE CITIZENS' COMMISSION ON JAIL VIOLENCE  
OCTOBER - NOVEMBER 2013 (REVISED)**

In compliance with the Board of Supervisors action of October 8, 2013, the Los Angeles County Sheriff's Department (Department) is seeking your fiscal review and validation of the Salary and Employee Benefit (S&EB) and overtime costs incurred during the period of October through November 2013 by Department personnel assigned to the several programs recommended by the Citizens' Commission on Jail Violence (CCJV).

Our prior submission, dated January 6, 2014, did not contain overtime costs. In that request, we indicated another submission would follow when overtime costs were determined.

To assist your review of the costs, the following documents are attached:

- Summary worksheet listing the names, monthly S&EBs, and Overtime costs for employees assigned to CCJV positions;
- Employee rosters and assignments for each CCJV program;
- eHR Time History report for personnel assigned to CCJV positions for a partial month;
- Report for overtime control number 909 V0647-9 for personnel who worked overtime in CCJV supervisory positions; and
- Copy of Fiscal Year 2013-14 Employee Benefits approved by the Auditor-Controller.

*A Tradition of Service*

Mr. Pirola

- 2 -

January 21, 2014

Upon concluding your review and approval of the expenditures shown on the attached documents, we request that you authorize reimbursement of \$1,984,134 (\$1,525,747 to S&EB plus \$458,387 for overtime) incurred during October and November 2013. The appropriation currently resides in the Chief Executive Office's Provisional Financing Uses budget unit.

If you have any questions, please contact Rick Cavataio, Assistant Director, at (323) 526-5144.

Thank you for your cooperation.

Sincerely,

LEROY D. BACA, SHERIFF



GLEN DRAGOVICH, DIVISION DIRECTOR  
ADMINISTRATIVE AND TRAINING DIVISION

Mr. Pirolo

- 3 -

January 21, 2014

GD:CM:RC:DC:yc  
(Financial Programs Bureau – Special Accounts Unit)

**Attachments**

C: Conrad Meredith, Asst. Div. Dir., Administrative and Training Division  
Rick Cavatalo, Assistant Director, Financial Programs Bureau  
Dave Culver, Manager, Special Accounts Unit  
Chrono

March 03, 2014  
DEPT NO: 060

COUNTY OF LOS ANGELES

**REQUEST FOR APPROPRIATION ADJUSTMENT**

DEPARTMENT OF CHIEF EXECUTIVE OFFICER

**AUDITOR-CONTROLLER:**

THE FOLLOWING APPROPRIATION ADJUSTMENT IS DEEMED NECESSARY BY THIS DEPARTMENT. PLEASE CONFIRM THE ACCOUNTING ENTRIES AND AVAILABLE BALANCES AND FORWARD TO THE CHIEF EXECUTIVE OFFICER FOR HIS RECOMMENDATION OR ACTION.

**ADJUSTMENT REQUESTED AND REASONS THEREFOR**

**FY 2013-14  
3 - VOTES**

**SOURCES**

BA DETAIL - SEE ATTACHMENT PAGE 1

**USES**

BA DETAIL - SEE ATTACHMENT PAGE 1

**SOURCES TOTAL**

**4,940,000**

**USES TOTAL**

**4,940,000**

**JUSTIFICATION**

Reflects transfer of funding from the PFU budget to the Sheriff's Administration, Custody, and General Support budgets to reimburse October and November expenditures associated with IT purchases (against funding used to complete the Sheriff's Communication Data Center project), expenses for the mobile data computer and console switch interface project, and costs for implementing phase I of the CCJV recommendations.

**ADOPTED**  
BOARD OF SUPERVISORS

*Sheila Williams*

AUTHORIZED SIGNATURE SHEILA WILLIAMS, MANAGER, CEO

BOARD OF SUPERVISOR'S APPROVAL (AS REQUESTED/REVISED)

**#16 APR 01 2014**

REFERRED TO THE CHIEF EXECUTIVE OFFICER FOR

ACTION

RECOMMENDATION

APPROVED AS REQUESTED

APPROVED AS REVISED

AUDITOR-CONTROLLER

BY *Jackie Shevana*

CHIEF EXECUTIVE OFFICER

BY *Sheila Williams*

B.A. NO. **162**

DATE **March 5, 2014**

DATE **3/19/14**

COUNTY OF LOS ANGELES  
STATE/SUPPLEMENTAL BUDGET REQUEST ADJUSTMENT

C90

FY 2013-14  
3 - VOTES

SOURCES		USES	
PFU-SHERIFF A01-CB-2000-13749-13752 SERVICES & SUPPLIES DECREASE APPROPRIATION	4,940,000	SHERIFF - ADMINISTRATION A01-SH-1000-15681-15684 SALARIES & EMPLOYEE BENEFITS INCREASE APPROPRIATION	70,000
		SHERIFF - CUSTODY A01-SH-1000-15681-15685 SALARIES & EMPLOYEE BENEFITS INCREASE APPROPRIATION	1,416,000
		SHERIFF - GENERAL SUPPORT SERVICES A01-SH-1000-15681-15687 SALARIES & EMPLOYEE BENEFITS INCREASE APPROPRIATION	410,000
		SHERIFF - GENERAL SUPPORT SERVICES A01-SH-2000-15681-15687 SERVICES & SUPPLIES INCREASE APPROPRIATION	2,390,000
		SHERIFF - GENERAL SUPPORT SERVICES A01-SH-6030-15681-15687 CAPITAL ASSETS - EQUIPMENT INCREASE APPROPRIATION	654,000
<b>SOURCES TOTAL</b>	<b>4,940,000</b>	<b>USES TOTAL</b>	<b>4,940,000</b>

**ADOPTED**  
BOARD OF SUPERVISORS

**# 16 · APR 01 2014**

*Sachi A. Hamai*  
SACHI A. HAMAI  
EXECUTIVE OFFICER

BA #162

*Jackie Hweana*  
March 5, 2014