REVISED

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

SACHI A. HAMAI
Interim Chief Executive Officer

"To Enrich Lives Through Effective And Caring Service"

Board of Supervisors
HILDA L. SOLIS
First District

MARK RIDLEY-THOMAS
Second District

SHEILA KUEHL
Third District

DON KNABE
Fourth District

MICHAEL D. ANTONOVICH
Fifth District

June 02, 2015

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

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

14 June 9, 2015

PATRICK OGAWA
ACTING EXECUTIVE OFFICER

Dear Supervisors:

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

SUBJECT

Request approval of an appropriation adjustment transferring $21,685,000 in funding from Provisional Financing Uses to the Sheriff's Department to implement Phase II of the Citizens' Commission on Jail Violence recommendations.

IT IS RECOMMENDED THAT THE BOARD:

Approve a Fiscal Year 2014-15 Appropriation Adjustment transferring $21,685,000 from Provisional Financing Uses to the Sheriff's Department to implement Phase II of the Citizens' Commission on Jail Violence recommendations.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

On April 15, 2014, as part of the Recommended Budget for Fiscal Year (FY) 2014-15, the Board approved $33,045,000 in funding to be set aside in the Provisional Financing Uses (PFU) budget to implement Phase II of the Citizens' Commission on Jail Violence (CCJV) recommendations.

On September 30, 2014, as part of Supplemental Budget Changes for FY 2014-15, the Board approved an additional $1,667,000 in funding to be set aside in the PFU budget to implement CCJV Recommendation 4.11. 19 new administrative and clerical staff will be added to assume administrative work within the jails, thereby allowing deputies and custody assistants to be reassigned to direct inmate supervision duties.

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 Chief Executive Office (CEO) and Department were to submit recommendations to the Board for their consideration to transfer funding from PFU to the Department's budget. This practice has been in place since FY 2013-14.

Auditor-Controller Fiscal Review and Validation

Based on the A-C's quarterly reviews to-date, the Department has utilized CCJV funds for its intended purpose. In addition, the A-C's findings have resulted in minimal adjustments to the Department's claimed amounts which are primarily due to reporting/calculation methodology issues (Attachment A). ~~As a result, the CEO and the A-C recommend that the CCJV quarterly fiscal reviews be performed annually on a go forward basis unless otherwise directed by the Board.~~

Provisional Financing Uses Transfer Request

The CEO, in conjunction with the A-C and the Department, recommends the transfer of $1,983,000 from PFU to reimburse the Department based on actual costs incurred by the Department for CCJV Phase II expenditures for the first quarter of FY 2014-15 (Attachment B).

In addition, the CEO, in conjunction with the Department, recommends that CCJV Phase II estimated expenditures for the remaining three quarters of $19,702,000 be transferred from PFU to the Department's budget (Attachment C).

The total recommended transfer amount from PFU to the Department is $21,685,000 for FY 2014-15 CCJV Phase II expenditures.

It should be noted that out of the $34,712,000 in funding set aside in PFU for implementation of Phase II of the CCJV recommendations, this transfer of $21,685,000 will leave a balance of $13,027,000 which will remain in PFU and be available for use at a later time.

Implementation of Strategic Plan Goals

These actions support the County's Strategic Plan Goal 1: which include Operational Effectiveness, Fiscal Sustainability, and Integrated Services Delivery to the people of the County.

FISCAL IMPACT/FINANCING

Approval of an Appropriation Adjustment of $21,685,000 will decrease PFU and increase the Department's 2014-15 operating budget as follows:

- Administration Budget – Salaries and Employee Benefits $1,872,000;
- Administration Budget – Services and Supplies $252,000;
- Administration Budget – Capital Assets $108,000
- Custody Budget – Salaries and Employee Benefits $9,663,000;
- Custody Budget – Services and Supplies $396,000;
- Custody Budget – Capital Assets $118,000
- General Support Budget – Salaries and Employee Benefits $2,824,000;
- General Support Budget – Services and Supplies $4,666,000; and

- General Support Budget – Capital Assets $1,786,000.

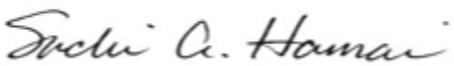
FACTS AND PROVISIONS/LEGAL REQUIREMENTS

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.

Respectfully submitted,



SACHI A. HAMAI

Interim Chief Executive Officer

SAH:SK:SW
JV:cc

Enclosures

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

ATTACHMENT A

SHERIFF'S DEPARTMENT
CITIZENS' COMMISSION ON JAIL VIOLENCE (CCJV) PROJECT - PHASE II
CLAIM EXPENDITURES AND AUDIT FINDINGS SUMMARY
FISCAL YEAR (FY) 2013-14 AND 2014-15

DATE	DESCRITPION		AMOUNT	% DIFF	COMMENTS
FY 2013-14					
Oct 2013 - Nov 2013	Sheriff Claim	$	1,984,134		
	A-C Validation		1,895,533		Incorrect Salaries & Employee Benefits calculation on
	(Over)/Under-Claim	$	(88,601)	-4.5%	claim for full-time staff dedicated for CCJV projects.
Dec 2013 - Feb 2014	Sheriff Claim	$	5,361,944		
	A-C Validation		5,366,812		
	(Over)/Under-Claim	$	4,868	0.1%	Incorrect minor calculation discrepancies.
Mar 2014 - May 2014	Sheriff Claim	$	5,529,758		
	A-C Validation		5,858,132		Inadvertent exclusion of a portion of CCJV-related
	(Over)/Under-Claim	$	328,374	5.9%	training overtime and services provided.
Jun 2014	Sheriff Claim		8,423,020		
	A-C Validation		7,972,358		Incorrect inclusion of claim adjustments for prior
	(Over)/Under-Claim	$	(450,662)	-5.4%	period.
FY 2014-15					
Jul 2014 - Sept 2014	Sheriff Claim	$	1,912,587		Inadvertent exclusion of eligible overtime primarily
	A-C Validation		1,983,027		offset by a salary calculation issue for custody
	(Over)/Under-Claim	$	70,440	3.7%	supervisors.
Overall Difference	Sheriff Claim	$	23,211,443		Overall findings since inception of claiming process
	A-C Validation		23,075,862		due to reporting/calculation methodology issues, and
					not operational use issues. Department using funds
	(Over)/Under-Claim	$	(135,581)	-0.6%	for intended purpose.

ATTACHMENT B

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

JOHN NAIMO
AUDITOR-CONTROLLER

January 21, 2015

TO: Sachi A. Hamai
Interim Chief Executive Officer

FROM: John Naimo
Auditor-Controller

SUBJECT: **SHERIFF'S DEPARTMENT – PROVISIONAL FINANCING USES FUNDING CLAIM REVIEW (JULY THROUGH SEPTEMBER 2014)**

On April 15, 2014 and September 30, 2014, as part of two separately approved motions, the Board of Supervisors (Board) set aside approximately $34.7 million in the Fiscal Year (FY) 2014-15 Provisional Financing Uses (PFU) budget for the Sheriff's Department (Sheriff's or Department) to address Phase II of implementing the recommendations made by the Citizens' Commission on Jail Violence (CCJV).

The Chief Executive Office's (CEO) September 30, 2014 Board letter indicated that the quarterly claims process established in FY 2013-14 will remain in place, whereby the Sheriff's submits supporting documentation for CCJV expenditures to the Auditor-Controller (A-C) for review and validation. Once the A-C validates the expenditures, the CEO and the Sheriff's will submit recommendations to the Board for their consideration to transfer the funding from PFU to the Sheriff's budget.

A-C Review and Validation

From July to September 2014, the Sheriff's claimed a total of $1,912,587 in reimbursements from the PFU budget for expenditures related to the implementation of the CCJV recommendations (Attachment II).

Based on our review, we recommend reimbursement from the PFU budget in the amount of $1,983,027, which is $70,440 more than the Sheriff's claim. Specifically:

CCJV Recommendation	Amount Requested by Sheriff's	Amount Validated by A-C	Amount Overclaimed / (Underclaimed)
6.05 - Supervision of Deputies	$ 1,190,467	$ 811,728	$ 378,739
6.03 - Increase Custody Specific Training	165,141	614,745	(449,604)
7.01 - Internal Affairs	310,582	308,164	2,418
7.01 - Internal Criminal Investigations	126,044	128,037	(1,993)
4.12 - Internal Audit and Inspections	120,353	120,353	-
Total	**$ 1,912,587**	**$ 1,983,027**	**$ (70,440)**

The $70,440 under-claim is primarily due to the net of the Department under-claiming eligible training overtime, which was partially offset by over-claiming salary costs for custody supervisors. In addition, we noted slight variances in the salaries claimed for Internal Affairs and the Internal Criminal Investigations Bureau. Sheriff's management agreed with the revised amount.

Our recommendation is based on our review of the supporting documentation for the CCJV expenditures. Specifically, our review included ensuring that CCJV salaries and employee benefits were correctly calculated, overtime was approved/supported for our selected sample, and expenditures were attributed to the specified recommendation.

Please see Attachment I for additional details.

If you have any questions please call me, or your staff may contact Robert Smythe at (213) 253-0100.

JN:AB:RS

Attachments

c: Jim McDonnell, Sheriff
Audit Committee
Sid Kikkawa, Senior Assistant CEO
Sheila Williams, Senior Manager CEO

Attachment I

SHERIFF'S DEPARTMENT
PROVISIONAL FINANCING USES FUNDING CLAIM REVIEW
FISCAL YEAR (FY) 2014-15

BUDGETED AND VALIDATED EXPENDITURES BY CATEGORY

PROVISIONAL FINANCING USES (PFU) BUDGET	Budgeted Positions	Validated Positions (As of Sept 30, 2014)	FY 2014-15 Budget	Amount Validated Current Claim (July to Sept 2014)	Amount Validated YTD (July to Sept 2014)	Amount Under / (Over) Budget
Citizens' Commission on Jail Violence (CCJV) PHASE II PROPOSED BUDGET BY RECOMMENDATION (ONGOING)						
Salaries, Employee Benefits, and Services & Supplies						
6.05 - Supervision of Deputies	47	20	$ 11,030,000	$ 811,728	$ 811,728	$ 10,218,272
6.03 - Increase Custody Specific Training	6	4	4,185,000	614,745	614,745	3,570,255
7.01 - Restructure Investigation/Disciplinary System						
Internal Affairs	9	8	1,851,000	308,164	308,164	1,542,836
Internal Criminal Investigations	13	3	2,547,000	128,037	128,037	2,418,963
4.12 - Create Internal Audit and Inspections Division	28	4	5,546,000	120,353	120,353	5,425,647
4.11 - Facility Administration Staffing	19	0	1,667,000	-	-	1,667,000
Total CCJV Ongoing Budget			26,826,000	1,983,027	1,983,027	24,842,973
CCJV PHASE II PROPOSED BUDGET BY RECOMMENDATION (ONE-TIME) (1)						
Services & Supplies and Fixed Assets						
6.05 - Supervision of Deputies	-	-	282,000	-	-	282,000
6.03 - Increase Custody Specific Training	-	-	205,000	-	-	205,000
7.01 - Restructure Investigation/Disciplinary System				-	-	
Internal Affairs	-	-	327,000	-	-	327,000
Internal Criminal Investigations	-	-	546,000	-	-	546,000
4.12 - Create Internal Audit and Inspections Division	-	-	831,000	-	-	831,000
3.08 - Information Systems Overhaul	-	-	1,000,000	-	-	1,000,000
7.15 - Lapel Cameras	-	-	4,695,395	-	-	4,695,395
Total CCJV One-Time Budget	-	-	7,886,395	-	-	7,886,395
FY 2014-15 TOTAL PFU BUDGET	**122**	**39**	**$ 34,712,395**	**$ 1,983,027**	**$ 1,983,027**	**$ 32,729,368**

(1) The Sheriff's did not claim any one-time services & supplies and fixed assets Phase II expenditures for the July to September 2014 claim. However, Sheriff's management indicated they plan to use and claim one-time costs on a future claim(s).

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

JOHN L. SCOTT, SHERIFF

October 31, 2014

Mike Pirolo, Chief
Department of Auditor-Controller
Audit Division
World Trade Center
350 South Figueroa Street, 8th Floor
Los Angeles, California 90071

Dear Mr. Pirolo:

REQUEST FOR REIMBURSEMENT OF EXPENDITURES INCURRED ON BEHALF OF THE CITIZEN'S COMMISSION ON JAIL VIOLENCE JULY - SEPTEMBER 2014

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 July through September 2014 by Department personnel assigned to the several programs recommended by the Citizens' Commission on Jail Violence (CCJV).

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

- A summary worksheet and monthly S&EBs of employees assigned to CCJV programs (Phase II);
- Electronic Human Resources (eHR) Time History reports for personnel assigned to CCJV – Phase II positions for a partial month;
- Reports for overtime control numbers.

Upon concluding your review and approval of the expenditures shown on the attached documents, we request that you authorize reimbursement as follows:

CCJV

• Salaries and Employee Benefits	$1,496,079
• Overtime	$ 416,508
Total Request	**$1,912,587**

The appropriation currently resides in the Chief Executive Office's Provisional Financing Uses budget unit.

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

Sincerely,

JOHN L. SCOTT, SHERIFF

GLEN DRAGOVICH, DIVISION DIRECTOR
ADMINISTRATIVE AND TRAINING DIVISION

ATTACHMENT C

LOS ANGELES COUNTY SHERIFF'S DEPARTMENT
PHASE II - CITIZEN'S COMMISSION ON JAIL VIOLENCE (CCJV) ANNUAL PROJECTION
FISCAL YEAR 2014-15

CCJV Recommendation #	DESCRIPTION	OBJECT CODE/CLASS	Budget Unit	July - Sept 2014 Expenditures	Oct - Dec 2014 Expenditures	Jan 2015 - March 2015 Projection	April 2015 - Jun 2015 Projection	FY 2014-15 Annual Projection
6.05	Supervision of Deputies	1000 / S&EB	15685	811,728	1,123,432	1,814,725	2,078,360	5,828,245
6.03	Increasse Custody Specific Training	1000 / S&EB	15685	165,141	396,837	299,010	299,010	1,159,998
603	Increasse Custody Specific Training	1000 / 1081	15685	449,604	776,533	686,932	686,932	2,600,000
7.01	Restructure Investigation/Disciplinary System - Internal Affairs Bureau (IAB)	1000 / S&EB	15687	308,164	354,604	354,604	354,604	1,371,976
7.01	Restructure Investigation/Disciplinary System - Internal Criminal Investigations Bureau (ICIB)	1000 / S&EB	15687	128,037	407,892	458,105	458,105	1,452,140
4.12	Create Internal Audit & Inspections Division	1000 / S&EB	15684	120,353	433,731	628,177	689,756	1,872,017
4.11	Facility Adnministration Staffing	1000 / S&EB	15685	-	3,282	35,653	35,653	74,588
Subtotal: Salaries & Employee Benefits (including Overtime)				**1,983,027**	**3,496,311**	**4,277,206**	**4,602,419**	**14,358,963**
6.05	Supervison of Deputies	2000 / 20P	15685	-			153,000	153,000
603	Increasse Custody Specific Training	2000 / 20P	15685	-			72,000	72,000
7.01	Restructure Investigation/Disciplinary System Internal Affairs Bureau (IAB)	2000 / 20P	15687	-			81,000	81,000
7.01	Restructure Investigation/Disciplinary System - Internal Criminal Investigations Bureau (ICIB)	2000 / 20P	15687	-			117,000	117,000
4.12	Create Internal Audit & Inspections Division	2000 / 20P	15684	-			252,000	252,000
4.11	Facility Adnministration Staffing	2000 / 20P	15685	-			171,000	171,000
3.08	Information System Overhaul	6030 / 60D	15687				1,000,000	1,000,000
7.15	Fixed Cameras (in lieu of Lapel Cameras)	2000 / 22A-22E	15687				4,468,000	4,468,000
	CCJV Phase II Vehicle Purchases						1,012,000	1,012,000
Subtotal: Services and Supplies (S&S) and Capital Assets Costs				-			**7,326,000**	**7,326,000**
Total: FY 2014-15 Phase II - CCJV Annual Projections:				**1,983,027**	**3,496,311**	**4,277,206**	**11,928,419**	**21,684,963**

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BA FORM 12182014

BOARD OF SUPERVISORS
OFFICIAL COPY

March 23, 2015

COUNTY OF LOS ANGELES

DEPT NO: 060

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 2014-15
3 - VOTES

SOURCES	USES
BA DETAIL - SEE ATTACHMENT PAGES 1 - 2	**BA DETAIL - SEE ATTACHMENT PAGES 1 - 2**

SOURCES TOTAL	**21,685,000**	**USES TOTAL**	**21,685,000**

JUSTIFICATION

Reflects transfer of funding from the PFU budget to the Sheriff's Administration, Custody, and General Support budgets to implement phase II of the CCJV recommendations.

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

14 JUN 09 2015

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

PATRICK OGAWA
ACTING EXECUTIVE OFFICER

AUTHORIZED SIGNATURE SHEILA WILLIAMS, MANAGER, CEO

REFERRED TO THE CHIEF EXECUTIVE OFFICER FOR---

☐ ACTION

☑ RECOMMENDATION

☒ APPROVED AS REQUESTED

☐ APPROVED AS REVISED

AUDITOR-CONTROLLER BY

B.A. NO. 154 DATE March 25, 2015

CHIEF EXECUTIVE OFFICER BY S. Kikkawa

DATE April 30, 2015

SEND 3 COPIES TO THE AUDITOR-CONTROLLER

COUNTY OF LOS ANGELES

MID-YEAR BUDGET ADJUSTMENT

Sheriff

FY 2014-15

3 - VOTES

SOURCES		USES	
PFU-SHERIFF A01-CB-2000-13749-13752 SERVICES & SUPPLIES **DECREASE APPROPRIATION**	**21,685,000**	**SHERIFF - ADMINISTRATION** A01-SH-1000-15681-15684 SALARIES & EMPLOYEE BENEFITS **INCREASE APPROPRIATION**	**1,872,000**
		SHERIFF - ADMINISTRATION A01-SH-2000-15681-15684 SERVICES & SUPPLIES **INCREASE APPROPRIATION**	**252,000**
		SHERIFF - ADMINISTRATION A01-SH-6030-15681-15684 CAPITAL ASSETS - EQUIPMENT **INCREASE APPROPRIATION**	**108,000**
		SHERIFF - CUSTODY A01-SH-1000-15681-15685 SALARIES & EMPLOYEE BENEFITS **INCREASE APPROPRIATION**	**9,663,000**
		SHERIFF - CUSTODY A01-SH-2000-15681-15685 SERVICES & SUPPLIES **INCREASE APPROPRIATION**	**396,000**
		SHERIFF - CUSTODY A01-SH-6030-15681-15685 CAPITAL ASSETS - EQUIPMENT **INCREASE APPROPRIATION**	**118,000**
		SHERIFF - GENERAL SUPPORT SERVICES A01-SH-1000-15681-15687 SALARIES & EMPLOYEE BENEFITS **INCREASE APPROPRIATION**	**2,824,000**
		SHERIFF - GENERAL SUPPORT SERVICES A01-SH-2000-15681-15687 SERVICES & SUPPLIES **INCREASE APPROPRIATION**	**4,666,000**
		SHERIFF - GENERAL SUPPORT SERVICES A01-SH-6030-15681-15687 CAPITAL ASSETS - EQUIPMENT **INCREASE APPROPRIATION**	**1,786,000**

BA # 154

3/25/15

COUNTY OF LOS ANGELES

MID-YEAR BUDGET ADJUSTMENT

Sheriff

FY 2014-15

3 - VOTES

SOURCES		**USES**	
SOURCES TOTAL	**21,685,000**	**USES TOTAL**	**21,685,000**

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

14 JUN 09 2015

PATRICK OGAWA
ACTING EXECUTIVE OFFICER

BA #154
3/25/15