



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

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October 19, 2022

TO: Each Supervisor

FROM: Arlene Barrera, Auditor-Controller

SUBJECT: **SHERIFF'S DEPARTMENT – VALIDATION OF THE SHERIFF'S JUNE 1, 2022 REPORT BACK ON THEIR ACTIVITIES RELATED TO THE JOINT REGIONAL INTELLIGENCE CENTER (April 19, 2022, Board Agenda Item 27)**

On April 19, 2022, your Board instructed the Auditor-Controller to validate information contained in the Sheriff's Department's (Sheriff or Department) June 1, 2022 report back on the Joint Regional Intelligence Center (JRIC). The report back included a summary of JRIC grant funding administered by the Department and Sheriff's resources dedicated to JRIC as well as; JRIC-related grant expenditures, and agreements entered into by the Sheriff with participating law enforcement agencies; data on the County funding sources; and a breakdown of spending on salaries, employee benefits, and services and supplies.

Based on our validation, it appears that the Sheriff generally accurately reported their estimated 2019 and 2020 JRIC grant awards, expenditures, funding agreements with agencies, and Departmental resources dedicated to JRIC. We noted minor discrepancies in certain amounts the Sheriff reported that are attributable primarily to timing differences.

We also noted that the Sheriff's report back did not include the Sheriff's 2019 and 2020 JRIC revenues, service contracts with outside entities, and did not include all of the County resources dedicated to JRIC as required by the Board motion. As a result, we worked with Sheriff and the District Attorney's Office (DA) to include this information in our report.

During our validation of the data/information reported by the Sheriff, we did not identify any weaknesses that warranted corrective actions and/or recommendations.

***FAST FACTS***

*JRIC is a collaboration between federal, State, local law enforcement, and public safety agencies to integrate criminal and terrorism threat intelligence and provide intake, analysis, synthesis, and appropriate dissemination of that information.*

*In 2021, JRIC received two grant awards: (1) the Homeland Security Grant Program and (2) the Urban Area Security Initiative grant, totaling approximately \$7.3 million.*

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We did not assess the Sheriff's processes and controls over their JRIC operations, the efficiency and/or effectiveness of the JRIC or the funding provided for it, and/or the Sheriff's or JRIC's compliance with the terms and conditions of their grant awards. In addition, we did not review the privacy implications of JRIC operations.

For details of our validation, please see Attachment I. The Department's response indicates general agreement with the results of our validation and is included in Attachment II. In addition, the DA indicated general agreement with the information in our report related to their Office.

We thank Sheriff management and staff for their cooperation and assistance during our review. If you have any questions please call me, or your staff may contact Mike Pirolo at [mpirolo@auditor.lacounty.gov](mailto:mpirolo@auditor.lacounty.gov).

AB:OV:RGC:JU:gu

Attachments

c: Fesia A. Davenport, Chief Executive Officer  
Celia Zavala, Executive Officer, Board of Supervisors  
Alex Villanueva, Sheriff  
George Gascón, District Attorney

**Sheriff's Department**  
**Validation of the Sheriff's June 1, 2022 Report Back on their Activities Related to**  
**the Joint Regional Intelligence Center**

**Background**

The creation of the United States Fusion Centers was part of the national response to the 9/11 terrorist attacks. State and local governments, supported by federal investments from the Department of Homeland Security (DHS), Department of Justice (DOJ), Department of Health and Human Services, and other federal agencies established a National Network of Fusion Centers. Given the evolving threat landscape, DHS/Federal Emergency Management Agency (FEMA) continuously evaluates the national risk profile and sets priorities that help inform the allocation of resources.

The Joint Regional Intelligence Center (JRIC) was established in 2006 as a cooperative effort between federal, State, local law enforcement, and public safety agencies to centralize the intake, analysis, synthesis, and appropriate dissemination of terrorism-related threat intelligence for the greater Los Angeles region. Each year, JRIC receives funding from two grants: (1) The Homeland Security Grant Program (HSGP) issued by the California Office of Emergency Services (Cal OES) for the Regional Threat Assessment Center and (2) The Urban Area Security Initiative (UASI) grant administered by DHS/FEMA and issued by the City of Los Angeles, Mayor's Office for the Los Angeles/Long Beach Urban Area.

The Sheriff's Department (Sheriff or Department) serves as the fiduciary for JRIC, and all Los Angeles region grant funds pass through the Department. Both JRIC grants are cost reimbursement grants, where the Sheriff incurs expenditures up front and subsequently submits a reimbursement request against the applicable grant. The Sheriff executes funding agreements with participating law enforcement agencies (e.g., contracts with agencies for certain JRIC-related services that are reimbursed by the Department), including the DOJ, Los Angeles Police Department (LAPD), District Attorney's Office (DA), and the California Highway Patrol (CHP).

The Sheriff's June 1, 2022 report back used a measurement/cutoff date of April 19, 2022 for all amounts reported. For consistency, we conducted our verification using the same date.

**Grant Awards and Reimbursement Revenue**

Grant Awards

The Sheriff's June 1, 2022 report detailed JRIC-related grant awards of \$21,808,500. Our review confirmed that as of April 19, 2022 open JRIC grants totaled approximately \$22 million for performance periods of September 1, 2019 through May 31, 2024. We noted that each HSGP grant we reviewed included the award notification documents

identifying the implementing agency, award amount, and performance period from Cal OES. In addition, each UASI grant included the subaward agreement from the City of Los Angeles specifying the terms of the award and period of performance. Sheriff's open JRIC grant awards and our validation amounts are detailed in Table 1 below.

<b>Table 1</b>					
<b>Sheriff's Open JRIC Grant Award Performance Periods and Amounts</b>					
<b>As of April 19, 2022</b>					
<b>Grant</b>	<b>Grant Period of Performance</b>	<b>Grant Award Amount</b>		<b>Difference in</b>	
		<b>Sheriff's Reported</b>	<b>A-C Validated</b>	<b>Amount Reported</b>	
2019 HSGP	09/01/19 - 05/31/22	\$ 2,887,500	\$ 2,887,500	\$ -	
2020 HSGP	09/01/20 - 05/31/23	2,887,500	2,887,500	-	
2021 HSGP	09/01/21 - 05/31/24	2,983,500	2,983,500	-	
2019 UASI	09/01/19 - 05/31/22	4,050,000	4,297,798	(247,798) (A)	
2020 UASI	09/01/20 - 05/31/23	4,700,000	4,700,000	-	
2021 UASI	09/01/21 - 05/31/24	4,300,000	4,300,000	-	
<b>Award Total 2019 to 2021 HSGP/UASI:</b>		<b>\$ 21,808,500</b>	<b>\$ 22,056,298</b>	<b>\$ (247,798)</b>	

(A) We noted that the Sheriff's reported agreement amount was not updated with an update to the 2019 UASI grant award amount from \$4,050,000 to \$4,297,798.

*Source: Sheriff's Department's Board Letters accepting grant funding, subaward agreements with the City of Los Angeles, Cal OES award notifications, and other correspondence.*

The \$247,798 (6%) variance between the Sheriff's reported 2019 UASI grant award and the Auditor-Controller (A-C) validated amount is due to the Sheriff reporting the original award amount instead of the updated award after the City of Los Angeles approved supplemental funding. We noted that while Sheriff management was aware that additional 2019 UASI grant funding would be provided by the City, the amount may not have been known at the time of the Sheriff's report back.

### Grant Reimbursement Revenue

The Sheriff's report back did not include information on the amount of revenues received for their JRIC grant awards. Accordingly, we worked with the Department to gather and report their reimbursements from their 2019 and 2020 HSGP and UASI grants. We reviewed information from the County's electronic Countywide Accounting and Purchasing System (eCAPS) and compiled revenues received by the Department as of April 19, 2022, for each of the JRIC grant awards included on the Sheriff's report back. Those revenues are detailed in Table 2.

<b>Table 2</b>			
<b>Sheriff's JRIC Reimbursement Revenue - 2019 to 2021 Grant Awards</b>			
<b>As of April 19, 2022</b>			
<u>Grant</u>	<u>Grant Period of Performance</u>	<u>Sheriff's Reported</u>	<u>A-C Validated Revenue</u>
2019 HSGP	09/01/19 - 05/31/22	N/A	\$ 2,221,567
2020 HSGP	09/01/20 - 05/31/23	N/A	-
2021 HSGP	09/01/21 - 05/31/24	N/A	- (B)
<b>Total 2019 to 2021 HSGP Revenue:</b>		<b>N/A</b>	<b>\$ 2,221,567</b>
2019 UASI	09/01/19 - 05/31/22	N/A	\$ 4,093,068
2020 UASI	09/01/20 - 05/31/23	N/A	1,608,142
2021 UASI	09/01/21 - 05/31/24	N/A	- (C)
<b>Total 2019 to 2021 UASI Revenue:</b>		<b>N/A</b>	<b>\$ 5,701,210</b>

(A) Note that the Sheriff did not include the JRIC reimbursement revenue in their June 1, 2022 "Report Back on the Los Angeles County Sheriff's Department Activities as they Relate to the Joint Regional Intelligence Center."

(B) Grant award approved by the Board on April 19, 2022.

(C) Grant award approved by the Board on June 28, 2022.

Source: Sheriff's Department and various eCAPS reports.

Sheriff management indicated that the timing of the award and receipt of HSGP and UASI grants each year is such that the Department generally does not use and/or request reimbursement for JRIC-related expenditures in the first year of the grant performance period. Instead, the Department's practice is to charge ongoing expenditures to open grants from previous year(s) to maximize available award amounts before the end of the grant performance period.

We noted that the Sheriff's practice is consistent with the terms of the JRIC grants. For example, while the 2021 HSGP grant performance period started September 1, 2021, the Sheriff did not receive Board approval to accept and execute an agreement with Cal OES for the grant until April 19, 2022. Since each JRIC grant covers a 33-month performance period, the Department charged 2021 expenditures to the 2019 and 2020 grants with available awarded balances.

### Expenditures

We reviewed and validated the Sheriff's expenditures charged against their 2019 and 2020 HSGP and UASI grants described in their report back. As of April 19, 2022, the Department had not charged any expenditures to their 2021 HSGP and UASI grants. Based on our review, the total expenditures reported generally appear to be reasonable and agree with supporting records. Specifically:

**2019 and 2020 HSGP**

The Sheriff reported \$2,764,587 of JRIC expenditures charged to the 2019 HSGP grant as of April 19, 2022. Our validation, performed using information from eCAPS, found JRIC expenditures of \$2,717,931 on that date. The \$46,656 (2% of grant expenditures) variance is primarily attributable to timing differences arising from the Sheriff erroneously including expenses incurred after their April 19, 2022 cut-off date. Since the expenditures are within the grant performance and claiming period, this variance does not represent an overpayment or unallowable claimed amount. We also noted no differences in the Department's 2020 HSGP estimated expenditures and grant costs that we validated. Table 3 details our validation of JRIC expenditures.

Table 3 JRIC Expenditures - 2019 and 2020 HSGP Grants As of April 19, 2022						
Project	2019			2020		
	Sheriff's Reported	Validated (Per eCAPS)	Difference	Sheriff's Reported	Validated (Per eCAPS)	Difference
InfraGard - Outreach/Training	\$ 250,000	\$ 250,000	\$ -	\$ 250,000	\$ 250,000	\$ -
Department of Justice	78,005	78,005	-	-	-	-
Training Courses (First Responders)	149,900	149,900	-	-	-	-
Office Supplies	314,172	290,578	23,594	5,303	5,303	-
Planning - Workshop/Meetings	-	-	-	-	-	-
Travel Training	42,728	42,728	-	-	-	-
Contracted Intelligence Analysts	1,769,653	1,769,653	-	-	-	-
Grant Management and Admin (Overtime)	33,990	17,453	16,537	-	-	-
Operational Overtime (Sheriff, LAPD, DA)	126,139	119,614	6,525	436	436	-
<b>Total:</b>	<b>\$ 2,764,587</b>	<b>\$ 2,717,931</b>	<b>\$ 46,656</b>	<b>\$ 255,739</b>	<b>\$ 255,739</b>	<b>\$ -</b>

(A) The Sheriff's supporting documentation indicated \$4,357 (0.2%) more than the amount indicated on the Sheriff's report back (\$2,764,587 vs. \$2,760,230). For Table 3, we used \$2,764,587 since this is the total cost supported by the Department.

(B) The A-C validation amount is based on JRIC services billed/provided through April 19, 2022. Note that a portion of the expenditures were paid (per eCAPS) from April 20, 2022 to June 30, 2022.

(C) The variance appears to consist of JRIC-related expenditures that were incurred and paid after the April 19, 2022 cut-off date used to compile the Sheriff's report back.

(D) The Sheriff's report back indicated \$436 (0.2%) less than the supporting documentation provided (\$255,303 vs. \$255,739). For our validation, we used \$255,739 since this is the total cost supported by the Department.

Source: Sheriff's Department and eCAPS Expenditure Detail reports.

**2019 and 2020 UASI**

As detailed in Table 4 below, based on our validation we adjusted the Sheriff's 2019 UASI estimated expenditures from \$4,050,000 to \$4,093,068 or \$43,068 (1%) more than the amount the Department included in their report back. The 1% difference appears to be due to an increase in expenditures allocated to the grant near the April 19, 2022 cut-off

date to account for additional awards received from the City of Los Angeles, Mayor’s Office, as noted in Table 1 above. As a result, these adjustments do not impact Net County Cost (NCC). We noted no differences in the Department’s 2020 UASI estimated expenditures and the costs for the grant that we validated.

<b>Table 4</b>						
<b>JRIC Expenditures - 2019 and 2020 UASI Grants</b>						
<b>As of April 19, 2022</b>						
<b>Project</b>	<b>2019</b>			<b>2020</b>		
	<b>Sheriff's Reported</b>	<b>A-C Validated (Per eCAPS)</b>	<b>Difference</b>	<b>Sheriff's Reported</b>	<b>A-C Validated (Per eCAPS)</b>	<b>Difference</b>
Palantir	\$ 2,432,516	\$ 2,513,904	\$ 81,388	\$ 1,621,677	\$ 1,621,677	\$ -
Contracted Intelligence Analyst	1,417,484	1,408,362	(9,122)	345,225	345,225	-
Training and Materials	200,000	170,802	(29,198)	-	-	-
IT Maintenance and Subscriptions	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 4,050,000</b>	<b>\$ 4,093,068</b>	<b>\$ 43,068 (A)</b>	<b>\$ 1,966,902 (B)</b>	<b>\$ 1,966,902</b>	<b>\$ -</b>

(A) While the \$43,068 difference appears to be for UASI related expenditures. The higher expenditures were funded by additional awards received and an increase in the funding usage related to the 2019 UASI grant close to the April 19, 2022 cut-off date used in the Sheriff's report back.

(B) The Sheriff's report back indicated \$30,889 (2%) more than the supporting documentation provided (\$1,997,791 vs. \$1,966,902). For our validation, we used the \$1,966,902 since this is the total cost supported by the Department.

*Source: Sheriff's Department and eCAPS Expenditure Detail reports.*

### **Sheriff’s Agreements for JRIC**

The Sheriff’s JRIC-related agreements consist in part of funding agreements with other participating agencies and contracts with external entities for services. This section summarizes the significant JRIC-related agreement types.

#### Funding Agreements

The Sheriff executes funding agreements where the Department reimburses participating law enforcement agencies, including the DOJ, LAPD, DA, and CHP, for JRIC-related services. These funding agreements can be amended to increase the initially allocated amounts to agencies. The Sheriff pays for all reimbursable JRIC expenditures up front and later submits a reimbursement request against the HSGP grant award.

As detailed in Table 5 below, we reviewed and verified the Sheriff’s reported 2019 and 2020 funding agreements with agencies providing JRIC-related services. The Sheriff also reported their 2021 agreements, but we did not validate these funding agreement amounts since they were pending approval from the Sheriff and participating law enforcement agencies at the time of our review. The Sheriff has funding agreements with the four law enforcement agencies noted above for overtime hours and costs associated with assigning their personnel to JRIC operations.

Table 5 Sheriff's Open HSGP Funding Agreements As of April 19, 2022				
HSGP Grant	Funding Agreement	Agreement Amount		Difference in Amount Reported
		Sheriff's Reported	A-C Validated	
2019	DOJ	\$ 76,821	\$ 83,000	\$ (6,179) (A)
	LAPD	52,000	52,000	-
	DA	9,000	9,000	-
	CHP	6,000	6,000	-
2020	DOJ	85,000	85,000	-
	LAPD	50,000	50,000	-
	DA	9,000	9,000	-
	CHP	6,000	6,000	-

(A) We noted that the Sheriff's reported agreement amount was not updated for an amendment executed in March 2022 to increase the amount from \$76,821 to \$83,000.

Source: Sheriff's HSGP funding agreements with each respective participating law enforcement agency.

The \$6,179 (8%) difference between the Sheriff's reported 2019 HSGP funding and the A-C validated amount is due to the Department not including a \$6,179 increase that was approved in March 2022.

### Service Agreements

The Sheriff's report back did not include contracts with outside vendors as directed by the Board motion. Accordingly, we worked with the Department to identify three agreements (InfraGard Los Angeles Members' Alliance, Inc., SRA International, Inc., and Palantir Technologies) that provide significant JRIC-related services. The Sheriff contracts with these vendors for the following:

- *InfraGard Los Angeles Members' Alliance, Inc.* - Advisory Council Consultant Services for the administrative and operational coordination and critical infrastructure functions of JRIC.
- *SRA International, Inc.* - Intelligence Analyst Services for crime and threat assessments related to JRIC for use by local, State, and federal agencies.
- *Palantir Technologies, Inc.* - Continued software maintenance and support services for their existing proprietary Gotham software toolset used by JRIC and previously developed applications built by Palantir using such tools.

Table 6 below, details the contract term period and maximum contract sums associated with these vendors at the time of our review. We included a summary of these agreements since the Board motion requested all agreements entered into by the Department in connection with JRIC. We also validated the JRIC expenditures charged to the 2019 and 2020 HSGP and UASI grants for these vendors, which are included as part of Table 2 and Table 3 above.

<b>Table 6</b>				
<b>Sheriff's JRIC Open Contracts</b>				
<b>As of April 19, 2022</b>				
<u>Grant(s)</u>	<u>Agreement/Contract</u>	<u>Terms</u>	<u>Maximum Contract Sum</u>	
HSGP	InfraGard Los Angeles	06/01/18 to 05/31/23	\$	1,250,000
UASI	Palantir Technologies	06/01/19 to 05/31/25 (A)		23,919,737
HSGP and UASI	SRA International, Inc.	12/19/18 to 12/18/22 (A)		19,746,336

(A) Includes all option periods.

Source: Sheriff's Department

### County Resources Assigned to JRIC

We reviewed the Sheriff's reported resources for Department staff assigned to the JRIC and noted that their cost estimates generally appear reasonable. However, the Sheriff did not include other non-Sheriff County resources as directed by the motion.

#### Full-Time Personnel Expenditures

The Sheriff reported on the Department's costs for administering and operating the JRIC, including managing grants, overseeing the Terrorism Liaison Officer Program and associated outreach activities, and assisting with threat assessments. However, the Sheriff did not include the cost of DA personnel also assigned to the JRIC. As a result, we worked with DA management to identify and quantify their resources related to JRIC activities.

As part of our review, we validated that as of April 19, 2022, the Sheriff had seven full-time personnel assigned to the JRIC, consisting of: (1) Lieutenant, (3) Sergeants, (2) Deputies, and (1) Operations Assistant I. In addition, the DA had one full-time Senior Investigator assigned. DA management indicated that the number of positions assigned to JRIC has not changed in the last five years.

Table 7, below, details the Sheriff's reported Fiscal Year 2021-22 estimated costs for these seven staff and the A-C validation of these costs.

<b>Table 7</b>				
<b>County Staffing Assigned to JRIC - Full-Year Cost Estimate</b>				
<b>For Fiscal Year 2021-22</b>				
<b>Department</b>	<b>Estimated S&amp;EB Costs (A)</b>		<b>Difference in</b>	
	<b>Department Reported</b>	<b>A-C Validated</b>	<b>Amount Reported</b>	
Sheriff	\$ 1,670,467	\$ 1,654,189	\$ 16,278	(B)
District Attorney	-	243,629	(243,629)	(C)
<b>Estimated S&amp;EB Costs:</b>	<b>\$ 1,670,467</b>	<b>\$ 1,897,818</b>	<b>\$ (227,351)</b>	

(A) The "Estimated Annual Costs" are based on the most current Salaries and Employee Benefit (S&EB) rates available for the seven staff identified above at the time of our review, and do not include Cost of Living Adjustments (COLAs) and updates to the benefits rates for future years.

(B) The \$16,277 (1%) difference between the Sheriff's reported and A-C validated amount is due to the Department applying the incorrect employee benefit rates to their cost estimate.

(C) Note that the District Attorney's non-reimbursed JRIC costs were not included as part of the Sheriff's June 1, 2022 report back.

*Source: Sheriff's Department and the County's electronic Human Resources (eHR) system.*

The \$227,351 (14%) variance between the Sheriff's reported and A-C validated amounts is primarily attributable to a full-time DA staff assigned to the JRIC that the Sheriff did not include in their report back. We also noted that the Department applied incorrect employee benefit rates for JRIC personnel. The Sheriff acknowledged using incorrect rates in the report back at the start of our review, and provided updated calculations/rates that we validated.

The Salaries and Employee Benefit costs for Sheriff and DA personnel assigned to the JRIC are funded by the respective departments using NCC. Sheriff and DA management indicated that the purpose of the HSGP and UASI grants are to fund operational JRIC expenditures and as a result, the cost for personnel assigned to JRIC have historically been budgeted and funded through NCC and that other participating law enforcement agencies also provide staffing for the JRIC that are not reimbursable as part of the HSGP/UASI grants. Sheriff management also indicated that JRIC is located in a federal facility and the County does not pay for any facility fees, rent, and/or utilities.

### Overtime Expenditures

The Sheriff and other participating law enforcement agencies allocate staff to take tips and leads, and assist in coordinating JRIC activities. We noted that while the Sheriff's report back included overtime costs as part of their total JRIC expenditures by grant, the Department did not separately identify the amount of overtime related to JRIC activities. Since the Board motion requested summary of all County resources dedicated to the JRIC, we worked with the Department to break out JRIC-related overtime hours and costs as detailed in Table 8, below.

<b>Table 8</b>			
<b>County JRIC Overtime - 2019 and 2020 HSGP and UASI Grants</b>			
<b>As of April 19, 2022 (A)</b>			
<u>Year</u>	<u>Grant</u>	<u>Overtime Hours</u>	<u>Overtime Costs</u>
2019	HSGP - Sheriff	1,066	\$ 103,383
2019	HSGP - DA	83	8,987
2019	UASI	0	-
2020	HSGP - DA	4	436
2020	UASI	0	-
<b>Total:</b>		<b>1,153</b>	<b>\$ 112,806</b>
<p>(A) Note that this table only reflects the JRIC expenditures charged to their respective 2019 and 2020 HSGP UASI grants.</p> <p><i>Source: Sheriff's Department's California Governor's Office of Emergency Services Approved Reimbursement Claim and supporting documentation.</i></p>			

We noted that County overtime hours were either reimbursed by or are in the process of being reimbursed by the 2019 and 2020 HSGP grants. In addition, overtime costs for these JRIC activities/projects are included in Table 3.



# OFFICE OF THE SHERIFF

COUNTY OF LOS ANGELES

HALL OF JUSTICE

ALEX VILLANUEVA, SHERIFF



October 5, 2022

Arlene Barrera, Auditor-Controller  
Department of Auditor-Controller  
Kenneth Hahn Hall of Administration  
500 West Temple Street, Room 525  
Los Angeles, California 90012

Dear Ms. Barrera:

**DEPARTMENT OF AUDITOR-CONTROLLER'S REVIEW AND VALIDATION  
OF FINANCIAL REPORTING RELATED TO THE ACTIVITIES OF THE  
JOINT REGIONAL INTELLIGENCE CENTER**

The Los Angeles County Sheriff's Department extends its gratitude to the Department of Auditor-Controller for the time and effort expended by your staff to thoroughly review, validate, and comment on our reporting of financial activities related to the Joint Regional Intelligence Center (Board Agenda Item 27, April 19, 2022). We reviewed the letter and attachments prepared by your department for the Board of Supervisors. We agree with your findings and appreciate the clarifying remarks and suggestions for improved accuracy in our future reporting.

Should you have any questions, please contact Manager Diane Stone, Grants Unit, at (213) 229-1818.

Sincerely,

ALEX VILLANUEVA, SHERIFF

CONRAD MEREDITH, DIVISION DIRECTOR  
ADMINISTRATIVE SERVICES DIVISION

211 WEST TEMPLE STREET, LOS ANGELES, CALIFORNIA 90012

*A Tradition of Service*  
— Since 1850 —