

MONTEREY COUNTY

Audit Report

CONSOLIDATED HANDICAPPED AND DISABLED STUDENTS (HDS), HDS II, AND SERIOUSLY EMOTIONALLY DISTURBED PUPILS (SEDP) PROGRAM

Chapter 1747, Statutes of 1984; Chapter 1274,
Statutes of 1985; Chapter 1128, Statutes of 1994;
and Chapter 654, Statutes of 1996

July 1, 2007, through June 30, 2010



JOHN CHIANG
California State Controller

April 2013



JOHN CHIANG
California State Controller

April 29, 2013

The Honorable Fernando Armenta Chair,
Board of Supervisors
168 West Alisal Street, 2nd Floor
Salinas, CA 93901

Dear Mr. Armenta:

The State Controller's Office audited the costs claimed by Monterey County for the legislatively mandated Consolidated Handicapped and Disabled Students (HDS), HDS II, and Seriously Emotionally Disturbed Pupils (SEDP) Program (Chapter 1747, Statutes of 1984; Chapter 1274, Statutes of 1985; Chapter 1128, Statutes of 1994; and Chapter 654, Statutes of 1996) for the period of July 1, 2007, through June 30, 2010.

The county claimed \$2,456,926 for the mandated program. Our audit found that \$1,557,767 is allowable and \$899,159 is unallowable. The costs are unallowable primarily because the county underreported offsetting reimbursements and underclaimed other eligible costs during the audit period. The State made no payment to the county.

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, CPA
Chief, Division of Audits

JVB/kw

cc: The Honorable Michael J. Miller, CPA, CISA
Auditor-Controller
Monterey County
Wayne Clark, Director
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Monterey County Health Department
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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by Monterey County for the legislatively mandated Consolidated Handicapped and Disabled Students (HDS), HDS II, and Seriously Emotionally Disturbed Pupils (SEDP) Program (Chapter 1747, Statutes of 1984; Chapter 1274, Statutes of 1985; Chapter 1128, Statutes of 1994; and Chapter 654, Statutes of 1996) for the period of July 1, 2007, through June 30, 2010.

The county claimed \$2,456,926 for the mandated program. Our audit found that \$1,557,767 is allowable and \$899,159 is unallowable. The costs are unallowable primarily because the county underreported offsetting reimbursements and underclaimed other eligible costs during the audit period. The State made no payment to the county.

Background

Handicapped and Disabled Students (HDS) Program

Chapter 26 of the Government Code, commencing with section 7570, and Welfare and Institutions Code section 5651 (added and amended by Chapter 1747, Statutes of 1984, and Chapter 1274, Statutes of 1985) require counties to participate in the mental health assessment for "individuals with exceptional needs," participate in the expanded "Individualized Education Program" (IEP) team, and provide case management services for "individuals with exceptional needs" who are designated as "seriously emotionally disturbed." These requirements impose a new program or higher level of service on counties.

On April 26, 1990, the Commission on State Mandates (CSM) adopted the statement of decision for the HDS Program and determined that this legislation imposed a state mandate reimbursable under Government Code section 17561. The CSM adopted the parameters and guidelines for the HDS Program on August 22, 1991, and last amended them on January 25, 2007.

The parameters and guidelines for the HDS Program state that only 10% of mental health treatment costs are reimbursable. However, on September 30, 2002, Assembly Bill 2781 (Chapter 1167, Statutes of 2002) changed the regulatory criteria by stating that the percentage of treatment costs claimed by counties for fiscal year (FY) 2000-01 and prior fiscal years is not subject to dispute by the SCO. Furthermore, this legislation states that, for claims filed in FY 2001-02 and thereafter, counties are not required to provide any share of these costs or to fund the cost of any part of these services with money received from the Local Revenue Fund established by Welfare and Institutions Code section 17600 et seq. (realignment funds).

Furthermore, Senate Bill 1895 (Chapter 493, Statutes of 2004) states that realignment funds used by counties for the HDS Program "are eligible for reimbursement from the state *for all allowable costs* to fund assessments, psychotherapy, and other mental health services . . ." and that the finding by the Legislature is "declaratory of existing law" (emphasis added).

The CSM amended the parameters and guidelines for the HDS Program on January 26, 2006, and corrected them on July 21, 2006, allowing reimbursement for out-of-home residential placements beginning July 1, 2004.

Handicapped and Disabled Students (HDS II) Program

On May 26, 2005, the CSM adopted a statement of decision for the HDS II Program that incorporates the above legislation and further identified medication support as a reimbursable cost effective July 1, 2001. The CSM adopted the parameters and guidelines for this new program on December 9, 2005, and last amended them on October 26, 2006.

The parameters and guidelines for the HDS II Program state that “Some costs disallowed by the State Controller’s Office in prior years are now reimbursable beginning July 1, 2001 (e.g., medication monitoring). Rather than claimants re-filing claims for those costs incurred beginning July 1, 2001, the State Controller’s Office will reissue the audit reports.” Consequently, we are allowing medication support costs commencing on July 1, 2001.

Seriously Emotionally Disturbed Pupils (SEDP) Program

Government Code section 7576 (added and amended by Chapter 654, Statutes of 1996) allows new fiscal and programmatic responsibilities for counties to provide mental health services to seriously emotionally disturbed pupils placed in out-of-state residential programs. Counties’ fiscal and programmatic responsibilities include those set forth in Title 2, *California Code of Regulations*, section 60100, which provide that residential placements may be made out-of-state only when no in-state facility can meet the pupil’s needs.

On May 25, 2000, the CSM adopted the statement of decision for the Seriously Emotionally Disturbed Pupils: Out-of-State Mental Health Services (SEDP) Program and determined that Chapter 654, Statutes of 1996, imposed a state mandate reimbursable under Government Code section 17561. The CSM adopted the parameters and guidelines for the SEDP Program on October 26, 2000. The CSM determined that the following activities are reimbursable:

- Payment for out-of-state residential placements;
- Case management of out-of-state residential placements. Case management includes supervision of mental health treatment and monitoring of psychotropic medications;
- Travel to conduct quarterly face-to-face contacts at the residential facility to monitor level of care, supervision, and the provision of mental health services as required in the pupil’s IEP; and

- Program management, which includes parent notifications as required; payment facilitation; and all other activities necessary to ensure that a county's out-of-state residential placement program meets the requirements of Government Code section 7576.

The CSM consolidated the parameters and guidelines for the HDS, HDS II, and SEDP Programs for costs incurred commencing with FY 2006-07 on October 26, 2006, and last amended them on September 28, 2012. On September 28, 2012, the CSM stated that Statutes of 2011, Chapter 43, "eliminated the mandated programs for counties and transferred responsibility to school districts, effective July 1, 2011. Thus, beginning July 1, 2011, these programs no longer constitute reimbursable state-mandated programs for counties." The consolidated program replaced the prior HDS, HDS II, and SEDP mandated programs. The parameters and guidelines establish the state mandate and define reimbursable criteria. In compliance with Government Code section 17558, the SCO issues claiming instructions to assist local agencies and school districts 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 Consolidated HDS, HDS II, and SEDP Program for the period of July 1, 2007, through June 30, 2010.

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 found 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, Monterey County claimed \$2,456,926 for costs of the Consolidated HDS, HDS II, and SEDP Program. Our audit found that \$1,557,767 is allowable and \$899,159 is unallowable.

For the fiscal year (FY) 2007-08 claim, the State made no payment to the county. Our audit found that \$664,898 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$664,898, contingent upon available appropriations.

For the FY 2008-09 claim, the State made no payment to the county. Our audit found that the claimed costs are unallowable.

For the FY 2009-10 claim, the State made no payment to the county. Our audit found that \$892,869 is allowable. The State will pay allowable costs claimed, totaling \$892,869, contingent upon available appropriations.

**Views of
Responsible
Official**

We issued a draft audit report on March 25, 2013. Patricia Babine, Accountant Auditor III, responded by letter dated April 11, 2013 (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 Monterey 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, CPA
Chief, Division of Audits

April 29, 2013

**Schedule 1—
Summary of Program Costs
July 1, 2007, through June 30, 2010**

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>July 1, 2007, through June 30, 2008</u>				
Direct costs:				
Transfers and interim placements	\$ 956,915	\$ 794,081	\$ (162,834)	Findings 1, 2
Designation of lead case manager	646,140	610,917	(35,223)	Findings 1, 2
Psychotherapy/other mental health services	<u>2,871,803</u>	<u>2,811,358</u>	<u>(60,445)</u>	Findings 1, 2
Total direct costs	4,474,858	4,216,356	(258,502)	
Indirect costs	<u>466,842</u>	<u>419,913</u>	<u>(46,929)</u>	Findings 1, 3
Total direct and indirect costs	4,941,700	4,636,269	(305,431)	
Less offsetting reimbursements	<u>(4,061,386)</u>	<u>(3,971,371)</u>	<u>90,015</u>	Findings 1, 4
Total program costs	<u>\$ 880,314</u>	664,898	<u>\$ (215,416)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 664,898</u>		
<u>July 1, 2008, through June 30, 2009</u>				
Direct costs:				
Transfers and interim placements	\$ 538,728	\$ 605,959	\$ 67,231	Findings 1, 2
Designation of lead case manager	648,230	731,665	83,435	Findings 1, 2
Psychotherapy/other mental health services	<u>2,249,017</u>	<u>1,698,055</u>	<u>(550,962)</u>	Findings 1, 2
Total direct costs	3,435,975	3,035,679	(400,296)	
Indirect costs	<u>434,587</u>	<u>362,029</u>	<u>(72,558)</u>	Findings 1, 3
Total direct and indirect costs	3,870,562	3,397,708	(472,854)	
Less offsetting reimbursements	<u>(3,186,819)</u>	<u>(3,984,594)</u>	<u>(797,775)</u>	Findings 1, 4
Subtotal	683,743	(586,866)	(1,270,629)	
Adjustment to eliminate negative balance	—	<u>586,866</u>	<u>586,886</u>	
Total program costs	<u>\$ 683,743</u>	—	<u>\$ (683,743)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>		

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>July 1, 2009, through June 30, 2010</u>				
Direct costs:				
Transfers and interim placements	\$ 82,132	\$ 240,166	\$ 158,034	Findings 1, 2
Designation of lead case manager	781,146	1,017,500	236,354	Finding 2
Psychotherapy/other mental health services	<u>2,323,247</u>	<u>3,035,494</u>	<u>712,247</u>	Finding 2
Total direct costs	3,186,525	4,293,160	1,106,635	
Indirect costs	<u>465,659</u>	<u>677,255</u>	<u>211,596</u>	Finding 3
Total direct and indirect costs	3,652,184	4,970,415	1,318,231	
Less offsetting reimbursements	<u>(2,759,315)</u>	<u>(3,037,023)</u>	<u>(277,708)</u>	Findings 1, 4
Subtotal	892,869	1,933,392	1,040,523	
Less allowable costs that exceed costs claimed ²	<u>—</u>	<u>(1,040,523)</u>	<u>(1,040,523)</u>	
Total program costs	<u>\$ 892,869</u>	892,869	<u>\$ —</u>	
Less amount paid by the State		<u>—</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 892,869</u>		
<u>Summary: July 1, 2007, through June 30, 2010</u>				
Direct costs:				
Transfers and interim placements	\$ 1,577,775	\$ 1,640,206	\$ 62,431	
Designation of lead case manager	2,075,516	2,360,082	284,566	
Psychotherapy/other mental health services	<u>7,444,067</u>	<u>7,544,907</u>	<u>100,840</u>	
Total direct costs	11,097,358	11,545,195	447,837	
Indirect costs	<u>1,367,088</u>	<u>1,459,197</u>	<u>92,109</u>	
Total direct and indirect costs	12,464,446	13,004,392	539,946	
Less offsetting reimbursements	<u>(10,007,520)</u>	<u>(10,992,988)</u>	<u>(985,468)</u>	
Subtotal	2,456,926	2,011,404	(445,522)	
Adjustment to eliminate negative balance	—	586,886	586,886	
Less allowable costs that exceed costs claimed ²	<u>—</u>	<u>(1,040,523)</u>	<u>(1,040,523)</u>	
Total program costs	<u>\$ 2,456,926</u>	1,557,767	<u>\$ (899,159)</u>	
Less amount paid by the State		<u>—</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 1,557,767</u>		

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 2009-10.

Findings and Recommendations

FINDING 1— Miscategorized costs

For fiscal year (FY) 2007-08 and FY 2008-09, the county did not separately report on its claim direct costs, indirect costs, and two offsetting reimbursements sources for the following three reimbursable components claimed: (1) Transfers and Interim Placements; (2) Designation of Lead Case Manager; and (3) Psychotherapy/Other Mental Health Services as required by the State Controller's Office claiming instructions. The two offsetting reimbursements sources consisted of Short Doyle/Medi-Cal Federal Financial Participation (SD/MC) and Early and Periodic Screening, Diagnosis and Treatment (EPSDT). For FY 2009-10, the county also did not separately report on its claim direct costs and SD/MC and EPSDT offsetting reimbursements for the Transfers and Interim Placements component. During the audit, we recategorized the county's direct and indirect costs, and offsetting reimbursements into the appropriate claim components based on information the county provided.

Recommendation

No recommendation is applicable for this audit, as the consolidated program no longer is mandated.

County's Response

The county agreed with the finding.

**FINDING 2—
Understated direct
costs**

The county understated claimed costs by \$447,837 for the audit period.

The county did not provide support for costs it claimed. During the audit fieldwork, the county provided unit-of-service reports; however, the reports did not reconcile to costs claimed. We assisted the county to determine costs reimbursable under the mandate. Using the unit-of-service reports, we recalculated reimbursable direct costs by applying the appropriate units and unit rates. We excluded costs for ineligible crisis intervention services and unsupported rehabilitation services. For rehabilitation services, the county did not identify and support the eligible portion of such costs.

The following table summarizes the understated assessment and treatment costs claimed:

	<u>Amount Claimed</u>	<u>Amount Allowable</u>	<u>Audit Adjustment</u>
<u>FY 2007-08</u>			
Transfers and interim placements	\$ 956,915	\$ 794,081	\$ (162,834)
Designation of lead case manager	646,140	610,917	(35,223)
Psychotherapy/other mental health services	<u>2,871,803</u>	<u>2,811,358</u>	<u>(60,445)</u>
Subtotal	<u>4,474,858</u>	<u>4,216,356</u>	<u>(258,502)</u>
<u>FY 2008-09</u>			
Transfers and interim placements	538,728	605,959	67,231
Designation of lead case manager	648,230	731,665	83,435
Psychotherapy/other mental health services	<u>2,249,017</u>	<u>1,698,055</u>	<u>(550,962)</u>
Subtotal	<u>3,435,975</u>	<u>3,035,679</u>	<u>(400,296)</u>
<u>FY 2009-10</u>			
Transfers and interim placements	82,132	240,166	158,034
Designation of lead case manager	781,146	1,017,500	236,354
Psychotherapy/other mental health services	<u>2,323,247</u>	<u>3,035,494</u>	<u>712,247</u>
Subtotal	<u>3,186,525</u>	<u>4,293,160</u>	<u>1,106,635</u>
<u>Summary</u>			
Transfers and interim placements	1,577,775	1,640,206	62,431
Designation of lead case manager	2,075,516	2,360,082	284,566
Psychotherapy/other mental health services	<u>7,444,067</u>	<u>7,544,907</u>	<u>100,840</u>
Total	<u>\$ 11,097,358</u>	<u>\$ 11,545,195</u>	<u>\$ 447,837</u>

The program's parameters and guidelines specify that the State will reimburse only actual increased costs incurred to implement the mandated activities and supported by source documents that show the validity of such costs.

The parameters and guidelines (section IV.H.) reference Title 2, *California Code of Regulations*, section 60020, subdivision (i), for reimbursable psychotherapy or other mental health treatment services. This regulation does not include socialization services. The Commission on State Mandates (CSM) statement of decision dated May 26, 2011, also states that the portion of the services provided that relate to socialization are not reimbursable.

Recommendation

No recommendation is applicable for this audit, as the consolidated program no longer is mandated.

County's Response

The county agreed with the finding.

**FINDING 3—
Understated indirect costs**

For the audit period, the county understated indirect costs by \$92,109.

The county miscalculated the indirect cost rates because it used preliminary cost reports to compute its indirect cost rates and applied the percentages to inaccurate direct costs. The costs are understated because the final cost reports were not finalized by the county at the time the claim was prepared.

We recalculated indirect cost rates consistent with the allocation methodology in the county’s cost reports. The rates are calculated net of associated revenues and are applied to eligible direct costs of services provided at county-run facilities in the following cost components: (1) Designation of Lead Case Manager and (2) Psychotherapy/Other Mental Health Services.

The following table summarizes the understated indirect costs:

	Fiscal Year			Total
	2007-08	2008-09	2009-10	
Direct costs of county run facilities	\$ 3,422,275	\$ 2,429,720	\$ 4,052,994	
Indirect costs	12.27%	14.90%	16.71%	
Allowable indirect costs	419,913	362,029	677,255	
Claimed indirect costs	(466,842)	(434,587)	(465,659)	
Audit adjustments	\$ (46,929)	\$ (72,558)	\$ 211,596	\$ 92,109

The parameters and guidelines specify that indirect costs incurred in the performance of the mandated activities and adequately documented are reimbursable.

The parameters and guidelines further specify that reimbursable indirect costs may be claimed to the extent that they have not already been reimbursed by the State Department of Mental Health (DMH) from categorical funding sources.

Recommendation

No recommendation is applicable for this audit, as the consolidated program no longer is mandated.

County’s Response

The county agreed with the finding.

**FINDING 4—
Understated offsetting
reimbursements**

The county understated offsetting reimbursements by \$985,468 for the audit period.

A significant portion of the understated offsetting reimbursements relates to the underreporting of categorical funding received from the DMH for FY 2008-09. The county also miscalculated offsetting reimbursements by applying incorrect funding percentages for SD/MC and EPSDT. We recalculated allowable offsetting reimbursements for all relevant funding sources and applied the appropriate rates for SD/MC and EPSDT. We did not allow offsetting reimbursements on ineligible costs, unsupported rehabilitation services, and unsupported other adjustments (an unsupported county adjustment for an overpayment made to a contractor).

The DMH has not finalized the EPSDT settlement for FY 2009-10. We calculated the EPSDT revenues for FY 2009-10 using a provisional rate based on the final EPSDT settlement for FY 2008-09. Once the DMH completes the finalization process for FY 2009-10, we intend to recalculate offsetting revenues and revise the final audit report, as appropriate.

The following table summarizes the understated offsetting reimbursements:

	Amount Claimed	Amount Audited	Audit Adjustment
<u>FY 2007-08</u>			
IDEA	\$ 1,302,806	\$ 1,302,806	\$ —
DMH categorical	626,738	626,738	—
SD/MC	1,235,476	1,114,660	120,816
EPSDT	980,281	927,167	53,114
Other	(83,915)	—	(83,915)
Subtotal	<u>4,061,386</u>	<u>3,971,371</u>	<u>90,015</u>
<u>FY 2008-09</u>			
IDEA	1,302,806	1,302,806	—
DMH categorical	—	1,270,963	(1,270,963)
SD/MC	1,031,775	887,697	144,078
EPSDT	852,238	523,128	329,110
Subtotal	<u>3,186,819</u>	<u>3,984,594</u>	<u>(797,775)</u>
<u>FY 2009-10</u>			
IDEA	1,302,806	1,302,806	—
SD/MC	806,890	1,110,410	(303,520)
EPSDT	649,619	623,807	25,812
Subtotal	<u>2,759,315</u>	<u>3,037,023</u>	<u>(277,708)</u>
<u>Summary</u>			
IDEA	3,908,418	3,908,418	—
DMH categorical	626,738	1,897,701	(1,270,963)
SD/MC	3,074,141	3,112,767	(38,626)
EPSDT	2,482,138	2,074,102	408,036
Other	(83,915)	—	(83,915)
Total	<u>\$ 10,007,520</u>	<u>\$ 10,992,988</u>	<u>\$ (985,468)</u>

The parameters and guidelines specify that any direct payments (categorical funds, SD/MC, EPSDT, Individuals with Disabilities Education Act (IDEA), and other reimbursements) received from the State that are specifically allocated to the program, and/or any other reimbursements received as a result of the mandate, must be deducted from the claim.

Recommendation

No recommendation is applicable for this audit, as the consolidated program no longer is mandated.

County's Response

The county agreed with the finding.

**OTHER
COMMENTS—
Unsupported
rehabilitation services**

During the audit fieldwork, the county provided the auditor with documentation related to costs of rehabilitation services. We are uncertain as to whether such costs were claimed as the county did not provide support for costs it claimed. We did not allow these costs because the county has not identified and supported the eligible portion.

The rehabilitation services are provided in accordance with a definition that includes a broad range of services such as social skills, daily living skills, meal preparation skills, personal hygiene, and grooming. Based on the CSM's statement of decision dated May 26, 2011, the portions of the rehabilitation service related to socialization are not reimbursable under the parameters and guidelines. Consistent with the CSM's statement of decision, the county must separately identify and support the reimbursable portion of costs related to rehabilitation services.

The following table summarizes the excluded rehabilitation services costs:

	Fiscal Year			Total
	2007-08	2008-09	2009-10	
Direct costs	\$ 169,705	\$ 997,707	\$ 147,781	\$1,315,193
Indirect costs	1,525	125,479	14,412	141,416
Total direct and indirect costs	171,230	1,123,186	162,193	1,456,609
Less offsetting reimbursements:				
SD/MC	(64,365)	(250,638)	(30,271)	(345,274)
EPSDT	(53,537)	(169,070)	(17,005)	(239,612)
Total net costs	\$ 53,328	\$ 703,478	\$ 114,917	\$ 871,723

**Attachment—
County’s Response to
Draft Audit Report**

MONTEREY COUNTY



AUDITOR - CONTROLLER

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MICHAEL J. MILLER, CPA, CISA
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Jim L. Spano, Chief

Mandated Cost Audits Bureau

State Controller's Office, Division of Audits

P.O. Box 942850

Sacramento, California 94250-5874

April 11, 2013

Dear Mr. Spano,

On behalf of the Auditor-Controller office of Monterey County, in regard to the audit of the Consolidated Handicapped and Disabled Students SB90 Program costs claimed for the period July 1, 2007, through June 30, 2010, Monterey County agrees with, and will not contest the audit findings described in the Draft Report.

Sincerely,

A handwritten signature in blue ink, appearing to read "Patricia Babine", is written over a blue circular stamp or watermark.

Patricia Babine

Accountant Auditor III

County of Monterey, Auditor-Controller

(831) 755-5094

babinep@co.monterey.ca.us

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