



INTEROFFICE MEMORANDUM

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

Vivi Le, CPA

Deputy Auditor-Controller

Frank Gomez

Deputy Treasurer-Tax Collector

DATE: September 26, 2025

TO: Kirk Haynes, Chief Probation Officer

FROM: Oscar J. Garcia, CPA, Auditor-Controller/Treasurer-Tax Collector

SUBJECT: Fiscal Year 2025-26 Probation Department Juvenile Justice Campus Daily Rate Review

The Auditor-Controller/Treasurer-Tax Collector's Office (ACTTC) has reviewed the proposed Juvenile Justice Campus Daily Rate for the Probation Department (Department) for Fiscal Year (FY) 2025-26. The scope of this study included reviewing the methodology used to develop the rate, tracing and reconciling the rate to provided supporting documentation including rate worksheets and the divisional operating plans, and evaluating estimates and assumptions made in support of these rates for reasonableness.

The ACTTC's review assessed whether the rate of \$654.00 was constructed reasonably and was developed in accordance with cost development guidelines, including those outlined in the Office of Management and Budget, Title 2 in the Code of Federal Regulations, Part 200 (2 CFR Part 200).

Based on the information provided for review, the ACTTC has concluded that FY 2025-26 Juvenile Justice Campus Daily Rate has been constructed reasonably and in accordance with appropriate cost development guidelines.

If you have any questions, please contact Ganna Monastyrsky at (559) 600-1709 in our Special Accounting Division.

OJG: gm