

ATTACHMENT A



INTEROFFICE MEMORANDUM

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

Enedina Garcia

Deputy Auditor-Controller

Frank Gomez

Deputy Auditor-Controller

DATE: September 6, 2024

TO: Kirk Haynes, Chief Probation Officer

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

SUBJECT: Fiscal Year 2024-2025 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) 2024-2025. The scope of this study included reviewing the methodology used to develop the rate, tracing and reconciling the rate to the provided supporting documentation, including rate worksheets and divisional operating plans, and evaluating the estimates and assumptions made in support of these rates for reasonableness.

The ACTTC's review assessed whether the rate of \$420.00 was constructed reasonably and developed in accordance with cost development guidelines, including those outlined in the Office of Management and Budget, Title 2 of the Code of Federal Regulations, Part 200 (2 CFR Part 200).

Based on the information provided for review, the ACTTC has concluded that the FY 2024-2025 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