

**COUNTY OF SACRAMENTO  
CALIFORNIA**

For the Agenda of:  
November 15, 2016  
“*Communications Received and Filed*” Item

To: Board of Supervisors  
From: Department of Finance  
Subject: Fiscal Monitoring Report Of Los Rios Community College District (LRCCD) For  
The Periods July 1, 2013 Through June 30, 2015  
Supervisory District: All  
Contact: Joyce Renison, Assistant Auditor-Controller, 874-7248

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**RECOMMENDATION**

Receive and file the attached agreed upon procedures report, *Fiscal Monitoring Report Of Los Rios Community College District (LRCCD) For The Periods July 1, 2013 Through June 30, 2015*.

Respectively submitted,

**Ben Lamera**  
Director of Finance

Attachment 1, Fiscal Monitoring Report Of Los Rios Community College District (LRCCD)  
For The Periods July 1, 2013 Through June 30, 2015



Internal Services

Department of Finance

Auditor-Controller Division

Vacant,  
Assistant Auditor-Controller

County of Sacramento

Navdeep S. Gill,  
County Executive

David Villanueva,  
Chief Deputy County Executive

Ben Lamera,  
Director of Finance

September 29, 2016

Ann Edwards, Director  
Department of Human Assistance  
2433 Marconi Avenue  
Sacramento, CA 95821

**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

Dear Ms. Edwards:

We have performed the procedures enumerated below, which were requested and were agreed to by you to evaluate Los Rios Community College District's (LRCCD) fiscal compliance as outlined in the contractual agreements (Agreements) listed below, for the periods July 1, 2013, through June 30, 2015:

- Work Study Program, agreement no. DHA-CW-232-14 for the period from July 1, 2013 to June 30, 2014
- Work Study Program, agreement no. DHA-CW-232-15 for the period from July 1, 2014 to June 30, 2015

This agreed-upon procedures engagement was conducted to assist the Department of Human Assistance (DHA) to assess LRCCD's financial condition and comply with Section 200.331 (d) of the Title 2 Code of Federal Regulations (2 CFR) *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

DHA's management is responsible for monitoring LRCCD's fiscal compliance of the Agreements in accordance with the Section 200.331 (d) "*Monitor the activities of the subrecipient [LRCCD] as necessary to ensure that the subaward [Agreements] is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward [Agreements].....*"

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of DHA's management. Consequently, we make no representation regarding the sufficiency of the procedures described on pages 2 and 3 either for

the purpose for which this report has been requested or for any other purpose. This report is applicable solely to the Agreements referred on the previous page and is not intended to pertain to any other Agreements of DHA.

The procedures we performed for the Agreements and our findings were as follows on the next page:

- 1) Financial Statements – We reviewed LRCCD’s audit reports for the fiscal years ended June 30, 2013 and 2014 to identify any concerns or issues that require your attention.

Finding: We did not note any issues that required attention as a result of our procedures.

- 2) Internal Control – We reviewed LRCCD’s internal control policies and procedures including purchasing, vendor payments, payroll, claim submission, cost allocation, general ledger, and financial report preparation.

Finding: We noted that LRCCD did not have any written policies and procedures for its claim submission and cost allocation for the CalWORKS Work Study Program. See Attachment I, *Findings and Recommendations*.

- 3) Claim Submission – We obtained and reviewed LRCCD’s monthly invoice claims for July 2013, August 2013, February 2014, September 2014, October 2014, and February 2015. We selected a sample of a total of 100 transactions from the above monthly invoice claims. From the 100 transactions, there were 23 additional transactions that were included on their supporting documentation. We traced these transactions to the supporting documentation. We also identified any non-compliance from these transactions.

Finding: We noted that the significant portion of transactions selected for testing did not meet the compliance requirements per the Agreements. See Attachment I, *Findings and Recommendation*, and Schedule I, *Schedules of Questioned Costs*.

- 4) General Ledger – We traced LRCCD’s monthly invoice claims for July 2013, August 2013, February 2014, September 2014, October 2014, and February 2015 to its general ledger.

Finding: We did not note any exceptions that required attention as a result of our procedures.

- 5) Cost Allocation – We reviewed LRCCD’s cost allocation policies and procedures to identify any concerns or issues that required your attention. We tested the 100 transactions listed at Item 3 above to identify any issues regarding cost allocation.

Finding: We noted that LRCCD did not have any written policies and procedures for its cost allocation for its CalWORKS Work Study Program, see Attachment I, *Findings and*

*Recommendations.* However, we did not note any cost allocation issues as a result of testing the 100 transactions.

- 6) Funding Sources – We made inquiries to LRCCD’s management to identify any funding sources other than DHA. We reviewed LRCCD’s general ledger and invoice claims for July 2013, August 2013, February 2014, September 2014, October 2014, and February 2015 to identify any inappropriate or duplicated charges.

Finding: We did not note any exceptions that required attention as a result of our procedures.

We were not engaged to, and did not perform an audit or examination, the objectives of which would be the expression of opinions on LRCCD’s financial statements or schedules or compliance for aforementioned programs. Accordingly, we do not express such opinions. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

DHA’s responses to the findings identified during our engagement are described in Attachment I, *Findings and Recommendations*. We did not perform procedures to validate DHA’s responses to the findings and, accordingly, we do not express opinions on the responses to the findings.

This report is intended solely for the information and use of the Sacramento County Board of Supervisors, Sacramento County Executive, DHA’s management, Federal awarding agencies, and pass-through entities. It is not intended to be and should not be used by anyone other than these specified parties. However, this restriction is not intended to limit distribution of this report, which is a matter of public record.

Sincerely,

BEN LAMERA  
DIRECTOR OF FINANCE



By: Hong Lun (Andy) Yu, C.P.A.  
Audit Manager

Enclosures

Attachment I, Findings and Recommendations  
Schedule I, Schedules of Questioned Costs  
Schedule II, Schedules of Transactions with Noncompliant Hours and Amounts

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**1. Financial Statements Review Finding**

No exceptions were noted.

**2. Internal Control Review Finding**

**a. Lack of Written Policies and Procedures for Claim Submission**

Proper internal controls indicate written policies and procedures should be established and implemented for claim submission to help the organization to prepare its claim invoices efficiently and accurately, prevent claim errors, and comply with laws, regulations and contract agreement requirements.

During our review, we noted that Los Rios Community College District (LRCCD) did not have written policies and procedures for its Work Study Program's claim submission to County of Sacramento, Department of Human Assistance (DHA). As a result, LRCCD's staff could make claim invoices and submission errors, and/or not comply with laws, regulations and contract requirements. Accordingly, we noted significant portions of invoice claims tested did not meet the contract requirements as described at Finding #3.

Recommendation

We recommend LRCCD establish and implement written policies and procedures for its claim submission process.

DHA's Management's Response

DHA agrees with this finding and recommendation. LRCCD has updated the *Los Rios Community College District CalWORKs Procedures for Processing Sacramento County DHA Work Study Contract Claims* effective March 10, 2016 to include an update to the *2012 Work Study Guidelines* and a new section entitled, *District Coordination Business Processes* (Work Study Contract Invoice) (pp. 6-8).

**b. Lack of Written Policies and Procedures for Cost Allocation**

Proper internal controls indicate that written cost allocation policies and procedures should be established and implemented. Written cost allocation policies and procedures will help the organization to prevent the inefficient and inaccurate preparation of its claim invoice, claim errors, and noncompliance with laws, regulations and contract agreement requirements.

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During our review, we noted that LRCCD did not have written policies and procedures for its Work Study Program's cost allocation process. As a result of no written cost allocation procedures, LRCCD's staff could make claim invoices and submission errors, and/or not comply with laws, regulations and contract requirements.

Recommendation

We recommend LRCCD establish and implement written policies and procedures for its cost allocation process.

DHA's Management's Response

DHA agrees with this finding and recommendation. LRCCD has provided information in the section *Determination for Reimbursement Rate/Allocation for Student Employment Subsidy by College* that can be found on pages 11-12 of the *Los Rios Community College District CalWORKs Procedures for Processing Sacramento County DHA Work Study Contract Claims*.

**3. Claim Submission Review Finding**

**Wages Claimed for Reimbursement on Monthly Claims**

LRCCD's contract agreement with the DHA allows LRCCD to claim reimbursement from DHA for LRCCD's students who are under the Work Study program. After qualified students' requirements were met under the contract agreement with DHA, LRCCD claimed reimbursements based on the qualified students' wages and hours worked. One requirement of the contract agreement requires that "*regular wages paid will be for a minimum of 20 but no more than 32 regular hours per week*".

During our testing, we noted that a significant portion of students' work hours reimbursement claims in our sample did not meet the minimum 20 regular hours per week or exceeded the maximum 32 regular hours per week requirement. As such, we considered weekly hours below 20 regular hours per student claimed to be questioned costs. In addition, we considered the portion of weekly hours that exceeded 32 regular hours per student claimed to be questioned costs.

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The result of our testing is summarized below:

Months	Numbers of Transactions			Claim Amounts of	
	Total Population from Monthly	Sample Selected from Monthly	Transactions with Noncompliant	Sample Selected from Monthly	Transactions with Noncompliant
	Participant's Report	Participant's Report	Hours	Participant's Report	Hours
July 2013	84	9	4	\$ 3,062	\$ 412
August 2013	123	30	9	17,917	868
February 2014	144	23	15	7,282	1,788
Total	351	62	28	\$ 28,261	\$ 3,068
September 2014	124	24	19	\$ 9,575	\$ 3,689
October 2014	124	13	8	4,493	1,578
February 2015	148	24	19	12,069	5,738
Total	396	61	46	\$ 26,137	\$ 11,005

\*Table above's line item detail is presented at Schedule II, Schedules of Transactions with Noncompliant Hours and Amounts.

We tested 62 out of 351 transactions from July 2013, August 2013, and February 2014 invoice claims. These transactions were LRCCD students' wage amounts claimed for reimbursement to DHA. Based on our testing, we noted that a total of 28 transactions, 45.16% (28/62) of the sample, either did not meet the minimum 20 regular hours per week or exceeded the maximum 32 regular hours per week. This resulted in questioned costs of \$3,068, which is 10.86% (\$3,068/\$28,261) of the total samples selected for these four months.

We tested 61 out of 396 transactions from September 2014, October 2014, and February 2015 invoice claims. These transactions were LRCCD students' wage amounts claimed for reimbursement to DHA. Based on our testing, we noted a total of 46 transactions, 75% (46/61) of the sample, did not meet the minimum 20 regular hours per week or exceeded the maximum 32 regular hours per week. This resulted in questioned costs of \$11,005, which is 42.11% (\$11,005/\$26,137) of the total samples selected for these four months.

The above testing shows significant portions of the samples do not comply with the weekly work hour requirement for reimbursements. Accordingly, we projected \$43,845 claimed (10.86% of total \$431,979 claims less \$3,068 questioned costs) for the period from July 1, 2013 to June 30, 2014 and \$206,413 (42.11% of the total \$516,309 claims less \$11,005 questioned costs) for the period from July 1, 2014 to June 30, 2015, respectively as projected questioned costs.

Recommendation

We recommend LRCCD establish and implement written policies and procedures for its review process of students' timesheets to ensure the hours claimed to DHA for

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reimbursement meet the requirements per the contract agreements. In addition, we recommend LRCCD contact DHA to develop a resolution to resolve the issue of the questioned costs in the amounts of \$3,068 and \$11,005, and projected questioned costs in amounts of \$43,845 and \$206,413.

DHA's Management's Response

DHA agrees with this recommendation.

While DHA agrees the questioned costs finding is accurate, upon review, DHA has determined the hours' requirements as stated in the contract do not coincide with either CalWORKs Work Study requirements, or CalWORKs Welfare-to-Work (WTW) requirements. According to the CalWORKs Work Study rules as detailed by the California Community Colleges Work Study Program regulations, there are no hours' requirements for a Work Study participant. CalWORKs WTW also does not have a requirement for hours for Work study participants, but rather a combination of classroom time, study time, Work Study hours and any other employment hours are to be used to determine whether the required WTW participation hours are met. This means the participant could have varying Work Study hours' requirements, based on the current class enrollment.

DHA has corrected the contract language so it is in compliance with the CalWORKs Work Study rules as detailed by the California Community Colleges Work Study Program regulations. DHA does not believe LRCCD should repay the questioned costs according to the finding since the costs are allowable and reimbursable under CalWORKs WTW. The participants' required Work Study hours could be as low as eight, if the participant is enrolled in twelve units per term. In addition, there is no maximum hours' requirement for WTW. Therefore, the students could have worked less than 20, or more than 32 hours per week and continued to be eligible.

To facilitate the corrective action DHA will require LRCCD to submit wages stubs with the monthly match report for each student participating in work study. The documentation will be used to verify payment accuracy and participation hours.

**4. General Ledger Review Finding**

No exceptions were noted.



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5. **Cost Allocation Review Finding**

See Finding No. 1 of this Attachment. No other exceptions were noted.

6. **Funding Sources Review**

No exceptions were noted.

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 Schedule of Questioned Costs  
 For the Period from July 1, 2013 to June 30, 2014

Budget Items	Budget <sup>(I)</sup>	DHA Claim <sup>(II)</sup>	Questioned Costs <sup>(III)</sup>
<b>On Campus Wage Study</b>			
<b>Reimbursements by College</b>			
American River	\$	276,226	1,720
Cosumnes River			
Folsom Lake		3,686	115
Sacramento City		36,763	268
<b>Subtotal Federal On Campus Wage Reimbursement:</b>		<b>316,675</b>	<b>2,103</b>
<b>Off Campus Wage Study</b>			
<b>Reimbursements by College</b>			
American River		70,658	94
Cosumnes River		9,637	209
Folsom Lake		4,566	
Sacramento City		30,443	662
<b>Subtotal Federal Off Campus Wage Reimbursement:</b>		<b>115,304</b>	<b>965</b>
<b>Subtotal: Wage Reimbursements</b>	<b>574,350</b>	<b>431,979</b>	<b>3,068</b>
<b>Contractor's Operating Costs</b>	<b>2,500</b>		
<b>Total</b>	<b>\$ 576,850</b>	<b>431,979</b>	<b>3,068</b>

Projected <sup>(IV)</sup>
Questioned Costs
\$ 43,845

<sup>(I)</sup> Budget amounts obtained from contract agreement.

<sup>(II)</sup> Department of Human Assistance (DHA) Claim Column represents total invoice claims submitted to DHA by Los Rios Community College District (LRCCD).

<sup>(III)</sup> Questioned Costs column represents combined amounts of \$412, \$868, and \$1,788 at Schedule II, *Schedule of Transactions with Noncompliant Hours and Amounts*, pages 1, 2, and 3, respectively.

<sup>(IV)</sup> We projected \$43,845 claimed (10.86% of total \$431,979 claims less \$3,068 questioned costs) for the period from July 1, 2013 to June 30, 2014 as projected questioned costs. See Finding No. 3, Attachment I, *Findings and Recommendations*, page 3 for the consideration of the projected questioned costs.

See Independent Accountant's Report on Applying Agreed-Upon Procedures

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Budget Items	Budget <sup>(I)</sup>	DHA Claim <sup>(II)</sup>	Questioned Costs <sup>(III)</sup>
<b>On Campus Wage Study</b>			
<b>Reimbursements by College</b>			
American River	\$	351,673	2,986
Cosumnes River			
Folsom Lake		8,421	20
Sacramento City		59,348	1,131
<b>Subtotal Federal On Campus Wage Reimbursement:</b>		<b>419,442</b>	<b>4,137</b>
<b>Off Campus Wage Study</b>			
<b>Reimbursements by College</b>			
American River		57,518	350
Cosumnes River		511	
Folsom Lake		1,541	66
Sacramento City		37,297	6,452
<b>Subtotal Federal Off Campus Wage Reimbursement:</b>		<b>96,867</b>	<b>6,868</b>
<b>Subtotal: Wage Reimbursements</b>	<b>574,350</b>	<b>516,309</b>	<b>11,005</b>
<b>Contractor's Operating Costs</b>	<b>2,500</b>		
<b>Total</b>	<b>\$ 576,850</b>	<b>516,309</b>	<b>11,005</b>
			<b>Projected Questioned Costs <sup>(IV)</sup></b>
			<b>\$ 206,413</b>

<sup>(I)</sup> Budget amounts obtained from contract agreement.

<sup>(II)</sup> Department of Human Assistance (DHA) Claim Column represents total invoice claims submitted to DHA by Los Rios Community College District (LRCCD).

<sup>(III)</sup> Questioned Costs column represents combined amounts of \$3,689, \$1,578, and \$5,738 at Schedule II, *Schedule of Transactions with Noncompliant Hours and Amounts*, pages 4, 5, and 6, respectively.

<sup>(IV)</sup> We projected \$206,413 claimed (42.11% of the total \$516,309 claims less \$11,005 questioned costs) for the period from July 1, 2014 to June 30, 2015 as projected questioned costs. See Finding No. 3, Attachment I, *Findings and Recommendations*, page 3 for the consideration of the projected questioned costs.

See Independent Accountant's Report on Applying Agreed-Upon Procedures

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 Schedule of Transactions with Noncompliant Hours and Amounts  
 For the Month of July 2013

	Numbers of Transactions			Claim Amounts of	
	I Total Population from Monthly Participant's Report	II Sample Selected from Monthly Participant's Report	III Transactions with Noncompliant Hours	IV Sample Selected from Monthly Participant's Report	V Transactions with Noncompliant Hours
<b>On Campus Wage Study</b>					
<b>Reimbursements by College</b>					
American River	72	7	3	\$ 2,566	297
Cosumnes River					
Folsom Lake	1	1	1	116	115
Sacramento City	11	1		380	
<b>Subtotal On Campus</b>					
<b>Wage Reimbursement:</b>	<b>84</b>	<b>9</b>	<b>4</b>	<b>3,062</b>	<b>412</b>
<b>Off Campus Wage Study</b>					
<b>Reimbursements by College</b>					
American River					
Cosumnes River					
Folsom Lake					
Sacramento City					
<b>Subtotal Off Campus</b>					
<b>Wage Reimbursement:</b>					
<b>Total</b>	<b>84</b>	<b>9</b>	<b>4</b>	<b>\$ 3,062</b>	<b>412</b>

- I: Total Population from Monthly Participant's Report column represents the total transactions claimed in July 2013.
- II: Sample Selected from Monthly Participant's Report column represents the number of transactions claimed in July 2013 selected for testing.
- III: Transactions with Noncompliant Hours column represents the number of transactions claimed on the monthly invoice claims that either did not meet the minimum 20 or exceeded 32 regular hours requirement per the contract agreement. See Finding No. 3 at Attachment I, *Findings and Recommendations*.
- IV: Claim Amounts of Sample Selected from Monthly Participant's Report column represents the total claim amount of samples selected at column II.
- V: Claim Amounts of Transactions with Noncompliant Hours column represents the combined dollar amounts of either weekly hours below 20 per student or portions of weekly hours that exceeded 32 per student at column III. See Finding No. 3 at Attachment I, *Findings and Recommendations*.

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 For the Month of August 2013

	Numbers of Transactions			Claim Amounts of	
	I Total Population from Monthly Participant's Report	II Sample Selected from Monthly Participant's Report	III Transactions with Noncompliant Hours	IV Sample Selected from Monthly Participant's Report	V Transactions with Noncompliant Hours <sup>(v)</sup>
<b>On Campus Wage Study</b>					
<b>Reimbursements by College</b>					
American River	77	19	5	\$ 9,814	574
Cosumnes River					
Folsom Lake					
Sacramento City	12	4	2	1,874	200
<b>Subtotal On Campus Wage Reimbursement:</b>	<b>89</b>	<b>23</b>	<b>7</b>	<b>11,688</b>	<b>774</b>
<b>Off Campus Wage Study</b>					
<b>Reimbursements by College</b>					
American River	17	5	2	4,669	94
Cosumnes River	6	1		936	
Folsom Lake					
Sacramento City	11	1		624	
<b>Subtotal Off Campus Wage Reimbursement:</b>	<b>34</b>	<b>7</b>	<b>2</b>	<b>6,229</b>	<b>94</b>
<b>Total</b>	<b>123</b>	<b>30</b>	<b>9</b>	<b>\$ 17,917</b>	<b>868</b>

- I: Total Population from Monthly Participant's Report column represents the total transactions claimed in August 2013.
- II: Sample Selected from Monthly Participant's Report column represents the number of transactions claimed in August 2013 selected for testing.
- III: Transactions with Noncompliant Hours column represents the number of transactions claimed on the monthly invoice claims that either did not meet the minimum 20 or exceeded 32 regular hours requirement per the contract agreement. See Finding No. 3 at Attachment I, *Findings and Recommendations*.
- IV: Claim Amounts of Sample Selected from Monthly Participant's Report column represents the total claim amount of samples selected at column II.
- V: Claim Amounts of Transactions with Noncompliant Hours column represents the combined dollar amounts of either weekly hours below 20 per student or portions of weekly hours that exceeded 32 per student at column III. See Finding No. 3 at Attachment I, *Findings and Recommendations*.

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	Numbers of Transactions			Claim Amounts of	
	I Total Population from Monthly Participant's Report	II Sample Selected from Monthly Participant's Report	III Transactions with Noncompliant Hours	IV Sample Selected from Monthly Participant's Report	V Transactions with Noncompliant Hours <sup>(v)</sup>
<b>On Campus Wage Study</b>					
<b>Reimbursements by College</b>					
American River	91	10	5	\$ 3,640	849
Cosumnes River					
Folsom Lake	3				
Sacramento City	7	1	1	68	68
<b>Subtotal On Campus</b>					
<b>Wage Reimbursement:</b>	<b>101</b>	<b>11</b>	<b>6</b>	<b>3,708</b>	<b>917</b>
<b>Off Campus Wage Study</b>					
<b>Reimbursements by College</b>					
American River	25	3		2,406	
Cosumnes River	9	1	1	209	209
Folsom Lake	1				
Sacramento City	8	8	8	959	662
<b>Subtotal Off Campus</b>					
<b>Wage Reimbursement:</b>	<b>43</b>	<b>12</b>	<b>9</b>	<b>3,574</b>	<b>871</b>
<b>Total</b>	<b>144</b>	<b>23</b>	<b>15</b>	<b>\$ 7,282</b>	<b>1,788</b>

- I: Total Population from Monthly Participant's Report column represents the total transactions claimed in February 2014.
- II: Sample Selected from Monthly Participant's Report column represents the number of transactions claimed in February 2014 selected for testing.
- III: Transactions with Noncompliant Hours column represents the number of transactions claimed on the monthly invoice claims that either did not meet the minimum 20 or exceeded 32 regular hours requirement per the contract agreement. See Finding No. 3 at Attachment I, *Findings and Recommendations*.
- IV: Claim Amounts of Sample Selected from Monthly Participant's Report column represents the total claim amount of samples selected at column II.
- V: Claim Amounts of Transactions with Noncompliant Hours column represents the combined dollar amounts of either weekly hours below 20 per student or portions of weekly hours that exceeded 32 per student at column III. See Finding No. 3 at Attachment I, *Findings and Recommendations*.

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	Numbers of Transactions			Claim Amounts of	
	I Total Population from Monthly Participant's Report	II Sample Selected from Monthly Participant's Report	III Transactions with Noncompliant Hours	IV Sample Selected from Monthly Participant's Report	V Transactions with Noncompliant Hours <sup>(v)</sup>
<b>On Campus Wage Study</b>					
Reimbursements by College					
American River	93	10	7	\$ 3,544	1,179
Cosumnes River					
Folsom Lake	1				
Sacramento City	5				
Subtotal <b>On Campus</b>					
Wage Reimbursement:	<u>99</u>	<u>10</u>	<u>7</u>	<u>3,544</u>	<u>1,179</u>
<b>Off Campus Wage Study</b>					
Reimbursements by College					
American River	12	2		1,388	
Cosumnes River					
Folsom Lake	2	1	1	456	66
Sacramento City	11	11	11	4,187	2,444
Subtotal <b>Off Campus</b>					
Wage Reimbursement:	<u>25</u>	<u>14</u>	<u>12</u>	<u>6,031</u>	<u>2,510</u>
<b>Total</b>	<u><u>124</u></u>	<u><u>24</u></u>	<u><u>19</u></u>	<u><u>\$ 9,575</u></u>	<u><u>3,689</u></u>

I: Total Population from Monthly Participant's Report column represents the total transactions claimed in September 2014.

II: Sample Selected from Monthly Participant's Report column represents the number of transactions claimed in September 2014 selected for testing.

III: Transactions with Noncompliant Hours column represents the number of transactions claimed on the monthly invoice claims that either did not meet the minimum 20 or exceeded 32 regular hours requirement per the contract agreement. See Finding No. 3 at Attachment I, *Findings and Recommendations*.

IV: Claim Amounts of Sample Selected from Monthly Participant's Report column represents the total claim amount of samples selected at column II.

V: Claim Amounts of Transactions with Noncompliant Hours column represents the combined dollar amounts of either weekly hours below 20 per student or portions of weekly hours that exceeded 32 per student at column III. See Finding No. 3 at Attachment I, *Findings and Recommendations*.

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	Numbers of Transactions			Claim Amounts of	
	I Total Population from Monthly Participant's Report	II Sample Selected from Monthly Participant's Report	III Transactions with Noncompliant Hours	IV Sample Selected from Monthly Participant's Report	V Transactions with Noncompliant Hours <sup>(v)</sup>
<b>On Campus Wage Study</b>					
Reimbursements by College					
American River	95	9	6	\$ 2,755	1,164
Cosumnes River					
Folsom Lake	1				
Sacramento City	5	1	1	297	297
Subtotal <b>On Campus</b>					
Wage Reimbursement:	<u>101</u>	<u>10</u>	<u>7</u>	<u>3,052</u>	<u>1,461</u>
<b>Off Campus Wage Study</b>					
Reimbursements by College					
American River	12	3	1	1,441	117
Cosumnes River					
Folsom Lake	1				
Sacramento City	10				
Subtotal <b>Off Campus</b>					
Wage Reimbursement:	<u>23</u>	<u>3</u>	<u>1</u>	<u>1,441</u>	<u>117</u>
<b>Total</b>	<u>124</u>	<u>13</u>	<u>8</u>	<u>\$ 4,493</u>	<u>1,578</u>

I: Total Population from Monthly Participant's Report column represents the total transactions claimed in October 2014.

II: Sample Selected from Monthly Participant's Report column represents the number of transactions claimed in October 2014 selected for testing.

III: Transactions with Noncompliant Hours column represents the number of transactions claimed on the monthly invoice claims that either did not meet the minimum 20 or exceeded 32 regular hours requirement per the contract agreement. See Finding No. 3 at Attachment I, *Findings and Recommendations*.

IV: Claim Amounts of Sample Selected from Monthly Participant's Report column represents the total claim amount of samples selected at column II.

V: Claim Amounts of Transactions with Noncompliant Hours column represents the combined dollar amounts of either weekly hours below 20 per student or portions of weekly hours that exceeded 32 per student at column III. See Finding No. 3 at Attachment I, *Findings and Recommendations*.



County of Sacramento  
 Department of Human Assistance  
 Los Rios Community College District  
 Work Study Program  
 Fiscal Monitoring Review  
 Schedule of Transactions with Noncompliant Hours and Amounts  
 For the Month of February 2015

	Numbers of Transactions			Claim Amounts of	
	I Total Population from Monthly Participant's Report	II Sample Selected from Monthly Participant's Report	III Transactions with Noncompliant Hours	IV Sample Selected from Monthly Participant's Report	V Transactions with Noncompliant Hours <sup>(V)</sup>
<b>On Campus Wage Study</b>					
<b>Reimbursements by College</b>					
American River	92	5	5	\$ 1,854	643
Cosumnes River					
Folsom Lake	5	1	1	196	20
Sacramento City	22	3	3	1,613	834
<b>Subtotal On Campus Wage Reimbursement:</b>	<b>119</b>	<b>9</b>	<b>9</b>	<b>3,663</b>	<b>1,497</b>
<b>Off Campus Wage Study</b>					
<b>Reimbursements by College</b>					
American River	12	4	1	2,181	233
Cosumnes River					
Folsom Lake					
Sacramento City	17	11	9	6,225	4,008
<b>Subtotal Off Campus Wage Reimbursement:</b>	<b>29</b>	<b>15</b>	<b>10</b>	<b>8,406</b>	<b>4,241</b>
<b>Total</b>	<b>148</b>	<b>24</b>	<b>19</b>	<b>\$ 12,069</b>	<b>5,738</b>

I: Total Population from Monthly Participant's Report column represents the total transactions claimed in February 2015.

II: Sample Selected from Monthly Participant's Report column represents the number of transactions claimed in February 2015 selected for testing.

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IV: Claim Amounts of Sample Selected from Monthly Participant's Report column represents the total claim amount of samples selected at column II.

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