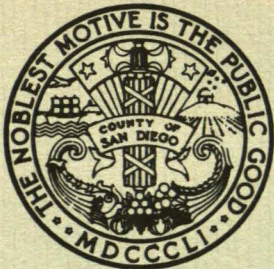


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# COUNTY OF SAN DIEGO, CALIFORNIA

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## AUDITOR & CONTROLLER

PROGRESS REPORT OF AUDIT ACTIVITY

FOR THE 6 MONTH PERIOD ENDING DECEMBER 31, 198



PROGRESS REPORT OF AUDIT ACTIVITY  
FOR THE 6 MONTH PERIOD ENDING DECEMBER 31, 1989

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## COUNTY OF SAN DIEGO

### INTER-DEPARTMENTAL CORRESPONDENCE

January 5, 1990

TO: Board of Supervisors

FROM: Auditor and Controller  
Chief, Audits Division

SUBJECT: PROGRESS REPORT OF AUDIT ACTIVITY FOR THE 6 MONTH PERIOD  
ENDING DECEMBER 31, 1989

#### Summary

We are proceeding on schedule. The reporting period includes the first of a series of reports appraising the medical billing systems of the major programs of the Department of Health Services (DHS). Lack of coordination within DHS and between DHS and the Department of Revenue and Recovery are causing preventable losses of revenue to the County. Instances amounting to about \$570,000 in the County Mental Health program were identified in the report. Surveys conducted during the period indicate future reports will identify opportunities for savings through system improvements, amounting to several million dollars.

In other audits we identified amounts for recovery in three cases of embezzlement by County and contractor employees. These included a fraud disallowance of \$32,248 for the La Mesa Nutrition Board through the Department of Area Agency on Aging, identification of fraudulent payments of \$9,020 made to a former housing specialist of Housing and Community Development, and losses due to overtime payments amounting to \$15,785 resulting from alleged forgery of approvals by Probation Department employee. Although audit work in connection with embezzlements is time consuming, the intangible benefit of demonstrating that the County can and will protect itself and identify perpetrators makes it worthwhile.

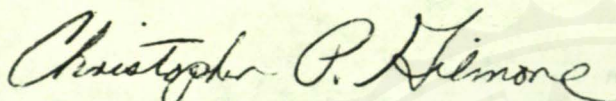
Several audits addressed internal controls and made recommendations for corrective action, although we found that generally controls were adequate overall. This included reviews by our EDP unit of controls in new systems having a fiscal impact.

Auditees have responded to our audit recommendations in a satisfactory manner, except for those of the Audit of Internal Controls Over the County Clerk Trust Fund of May 25, 1989. Although the County Clerk requested the audit, various key recommendations for improving controls were rejected or otherwise not implemented. Consequently, we can no longer consider controls over the Trust Fund which amounted to about \$20 million at the time of audit, to be adequate. The matter will be covered in our current audit of the Superior Court, which is a biennial audit mandated in the Government Code.



Board of Supervisors  
Page Two  
January 5, 1990

Should you have any questions regarding items contained in this report, please contact me at (750) 694-2001.



CHRISTOPHER P. GILMORE  
Chief, Audits Division

AUD:CPG:po

cc: Auditor and Controller Advisory Committee  
on Auditing (Each Member)

Peat, Marwick, Main and Co.

Grand Jury

Norman W. Hickey, Chief Administrative Officer

David E. Janssen, Assistant Chief Administrative Officer

Robert Griego, Deputy Chief Administrative Officer

Bruce Boland, Deputy Chief Administrative Officer

June E. Komar, Deputy Chief Administrative Officer

Lari Sheehan, Deputy Chief Administrative Officer



PROGRESS REPORT OF AUDIT ACTIVITY  
FOR THE 6 MONTH PERIOD ENDING DECEMBER 31, 1989

I    AUDIT WORK COMPLETED

Pursuant to Section 801.2 of the County Charter and Section 72 of the County Administrative Code, a listing of audits completed during the six months ended, December 31 1989, is provided below. Major audit findings generated by these audits are discussed in Section II of this report. Unless mandated by statute, contract or agreement, audit reports are not submitted directly to the Board. Results of audits are reported to the affected department and are resolved at that level unless specific Board action is warranted. Requests for copies of these reports should be directed to report addressees.

All audits are completed based on the following objectives:

- Objective No. 1    Complete priority audit work required by law or contract and that required to insure financial systems' compliance with conditions of acceptance for State and Federal funds. Some audits in this category have mandated deadlines.
- Objective No. 2    Complete special examination requests from your Board, County agencies and departments, the Grand Jury and other governmental agencies.
- Objective No. 3    Complete required audits which do not have fixed deadlines. These audits are selected based on factors such as vulnerability of the entity or program to major risk factors, history of internal control problems, budget size, sensitivity and general interest of the public, and experience of similar programs or units.

These audits are grouped in accordance with the aforementioned objectives.

A.    PRIORITY AUDIT WORK

Financial

PMM - Peat, Marwick, Main & Co. Assistance  
TTC - Quarterly Examination of Cash and Other Assets in Treasury (2)  
MSI - Material and Supplies Inventory Observation

Terminal Audits

DFS - Office of Defender Services  
PAD - Public Administrator  
PLU - Planning & Land Use

Note: See IV, Appendix A for Departmental Abbreviations



Progress Report of Audit Activity for the  
6 Month Period Ending December 31, 1989  
I Audit Work Completed (Cont'd.)

PRIORITY AUDIT WORK (Cont'd.)

Financial Statement

San Diego City/County Camp Authority  
San Diego County Redevelopment Agency

Grant/Compliance

AAA - La Mesa Nutrition Board  
DSA - Office of Criminal Justice Planning (OCJP) Grants  
DSA - Victims of Crime  
DSS - Child Development Program

B. OTHER REQUIRED AUDITS

Department Audits

Operational

DHS - Medical Billings  
DHS - WIC Food Vouchers  
DPW - Aircraft Rentals  
DSS - Welfare Warrant Replacement Procedures  
GSV - Fixed Asset Inventory

Payroll and Mileage

ANC - Animal Control  
PRB - Probation

Special Requests

GSV - Acquisition Leases  
GSV - Real Property - Notes Receivable  
HCD - HUD Section 8 Funding  
PRB - Hoaglund Backpay  
DHS - Environmental Health Coalition  
DPW - Petty Cash Controls

Follow-Up

DPW - Overtime/Callback

Note: See IV, Appendix A for Departmental Abbreviations



Progress Report of Audit Activity for the  
6 Month Period Ending December 31, 1989  
I Audit Work Completed (Cont'd.)

OTHER REQUIRED AUDITS (Cont'd.)

EDP System Development Audits

DHS - Mental Health Information System - Final Report  
PUR - On-Line Requisition System - Final Acceptance

Other EDP Audits and Reviews

AUD - Salary Rate Implementation Review  
AUD - Termination Payoff Reviews (No Reports)  
DIS - Emergency Warrant Writing Procedures (2)

Note: See IV, Appendix A for Departmental Abbreviations



PROGRESS REPORT OF AUDIT ACTIVITY  
FOR THE 6 MONTH PERIOD ENDING DECEMBER 31, 1989

II SIGNIFICANT AUDIT FINDINGS

Board Policy B-44 requires a semi-annual report on audit follow-up. This section presents current period significant findings and includes the status of prior fiscal years' significant findings which were previously unresolved.

A. FISCAL YEAR 1989/90

FINDING #1 - DEPARTMENT OF HEALTH SERVICES - MEDICAL BILLING SYSTEMS  
REPORT NO. 1 - BILLING SYSTEM FOR COUNTY MENTAL HEALTH (CMH)

Significant organizational and procedural weaknesses were found. They stemmed from the division of responsibility for revenue between the Department of Health Services (DHS) and the Department of Revenue and Recovery (R&R). Although collecting and maximizing revenue are critical, DHS lacks control over the billing and collection process. Recommendations addressed the following issues:

1. Correction of the conditions noted will require review of the plan of organization for billing and collecting, and redetermination of responsibilities of DHS and R&R;
2. The present lack of coordination has caused preventable losses of revenue for the County amounting to at least \$570,000. Of this amount, recovery of about \$280,000 remains possible;
3. Follow-up (by R&R) of outstanding claims against insurers, some of which date back to 1987, was inadequate;
4. It is likely that Medi-Cal collections which currently amount to about \$9 million annually, could be increased through computer matching.

The Mental Health Division is now implementing an automated Mental Health Information System (MHIS) for CMH, and the issues need to be resolved promptly if the new system is to be used effectively in the generation and collection of revenue.

STATUS

We are advised that action is in progress, including billing of all possible retroactive claims and preparation of a proposed definition of certain responsibilities between R&R and DHS. MHIS is being tested but has not been implemented. Action completed is insufficient to resolve the issues, and the matter will be addressed in the next semi-annual report.



Progress Report of Audit Activity for the  
6 Month Period Ending December 31, 1989  
II Significant Audit Findings (Cont'd.)

A. FISCAL YEAR 1989/90 (Cont'd.)

FINDING #2 - DEPARTMENT OF AREA AGENCY ON AGING - LA MESA NUTRITION BOARD  
FRAUD DISALLOWANCE OF \$32,248

A total of 51 checks in the amount of \$32,248 were paid directly to the former Program Director and improperly claimed as program costs for the period July 1, 1987 to April 15, 1988. The former Program Director pled guilty in federal court to theft of public funds in connection with her employment at La Mesa Nutrition. The FBI investigation covered disbursements through the period ended June 30, 1987, which were addressed in a prior audit report. Our audit covered the period subsequent to the FBI investigation and was limited to a review of those disbursements made directly to the former Program Director. As before, we recommended that the Department seek recovery of the disallowance from the La Mesa Nutrition Board.

STATUS

The Department of Area Agency on Aging has been reimbursed \$35,000 in connection with the first disallowance of \$42,194 report previously. The Department will continue to pursue recovery of the balance of the initial disallowance in addition to the subsequent \$32,248 disallowance. At the Department's request, our office will be auditing all program disbursements for fiscal year 1987/88.

FINDING #3 - HOUSING AND COMMUNITY DEVELOPMENT - FRAUDULENT HOUSING ASSISTANCE  
PAYMENTS

Fraudulent payments of \$9,020 were made to a former housing specialist during his period of County employment. These were accomplished as a result of system weaknesses in the Section 8 Housing Program which allowed the manipulation of program files and the creation of a fictitious owner and addresses. The Department initiated a verification of all active and inactive rental property addresses and owners in their computer data base. This work was partially completed and we recommended its completion as well as other procedures to improve the system of internal accounting controls.

STATUS

\$9,020 restitution has been made to the Department. Insufficient time has elapsed to expect implementation of our audit recommendations.



Progress Report of Audit Activity for the  
6 Month Period Ending December 31, 1989  
II Significant Audit Findings (Cont'd.)

A. FISCAL YEAR 1989/90 (Cont'd.)

FINDING #4 - PROBATION DEPARTMENT - LOSSES OF \$15,785 DUE TO ALLEGED  
FRAUDULENT OVERTIME INCIDENTS

The San Diego County General Fund sustained \$15,785 in losses due to overtime payments resulting from alleged forgery of approving initials on 128 overtime slips submitted by a former Assistant Deputy Probation Officer during the period July 1, 1987 through May 24, 1989. We noted that the Probation Department still used a negative employee attendance reporting system, despite previous recommendations from our office to adopt a positive type system. Additionally, we noted inconsistencies in the number of overtime hours employees received for work on holidays. Our recommendations were to adopt a positive employee attendance reporting system and to seek County Counsel's opinion on the number of overtime hours Assistant Deputy Probation Officers should receive for work on holidays.

STATUS

The District Attorney is currently conducting a criminal investigation. The Risk Management Office has been advised of a potential need to seek recovery through the County's fidelity bond insurer.

Insufficient time has elapsed for the Probation Department to implement audit recommendations.

B. FISCAL YEAR 1988/89

FINDING #1 - REVENUE AND RECOVERY - COMPUTERIZED COLLECTION SYSTEM

We recommended that the acquisition of a computerized collections system should be given a high priority. Our research of computerized systems used in other counties indicated that current technology can measurably increase staff efficiency and revenue collections. We estimated that the County could conservatively realize an additional \$4.5 million through cost savings and added collections.

STATUS

The Department has recently prepared a Request for a Proposal from vendors for a computerized collection system. Board approval will be sought this fiscal year for implementation of the system in Fiscal Year 1990/91. We will continue to monitor progress in this area.



Progress Report of Audit Activity for the  
6 Month Period Ending December 31, 1989  
II Significant Audit Findings (Cont'd.)

B. FISCAL YEAR 1988/89 (Cont'd.)

FINDING #2 - SOCIAL SERVICES - INCREASED STATE REIMBURSEMENT BY EARLY  
ESTABLISHMENT OF SSI ELIGIBILITY

Our operational audit of the General Relief program within the Department of Social Services disclosed that State reimbursements could be increased approximately \$1.3 million annually by instituting an SSI Advocacy program. We suggested the Department take a more proactive role in appealing clients denial of SSI benefits to improve the level of reimbursements. Conservatively, this would result in the County General Fund realizing a net savings of approximately \$1.3 million annually after the program is fully implemented.

STATUS

The Department of Social Services has concurred and is implementing recommendations impacting this process. An on site verification that our concerns were satisfied will be accomplished before the end of FY 1990/91.

FINDING #3 - PROBATION - FOOD COSTS SAVINGS OF \$315,000 IDENTIFIED

Probation's Food Services Operations could reduce meal costs by approximately 30%. Our findings were based on comparative daily food costs experienced by the Sheriff's Department and food and nutrition standards established by the California Board of Corrections. We also found meal counts were inaccurate, unauthorized employees were allowed dining privileges, menu planning was inefficient, and receiving procedures need to be strengthened. We estimate an annual savings of \$315,000 can be achieved by adopting our recommendations.

STATUS (Unchanged)

The Department's response indicated steps have been taken to affect a considerable increase in control of food costs. We will perform a follow-up audit in FY 89/90 to evaluate compliance and quantify cost savings.

FINDING #4 - GENERAL SERVICES - VENDING MACHINE UTILITY COST RECOVERY

The County does not recover approximately \$100,000 annually in utility costs incurred by over 400 vending machines located in County owned or leased facilities. We recommended recovery of these costs and the establishment of an annual permit fee to make the contracting and utility cost recovery program self-sufficient.

STATUS

As noted in our last report, the Department's response indicated it planned to make specific recommendations to the Board of Supervisors in conjunction with the submission of the Fiscal Year 1990/91 budget. Further follow-up of this issue will have to be postponed until Fiscal Year 1990/91 budget documents are available for review.



Progress Report of Audit Activity for the  
6 Month Period Ending December 31, 1989  
II Significant Audit Findings (Cont'd.)

B. FISCAL YEAR 1988/89 (Cont'd.)

FINDING #5 - COUNTY CLERK (CLERK OF THE SUPERIOR COURT) - INTERNAL CONTROLS  
OVER COUNTY CLERK TRUST FUND

As requested by the County Clerk, our audit addressed controls over the subject Fund. The Fund amounted to about \$20,000 at the time. Our examination confirmed that the total of the detailed trust accounts had not been successfully reconciled with the Accounting and Resources Management System (ARMS) control account since June 1986. Several recommendations were made regarding the reconciliation process, cash controls and audit trails. Included were recommendations that all Requisitions for Warrants on Trust Funds (RT's) be formally approved by a supervisor regardless of amount, that written procedures be established for check and currency handling duties at the Vista, Burnham building and downtown locations, and that cash responsibilities including review responsibilities be clarified.

STATUS

On November 6, 1989 the County Clerk responded to the audit report. Various recommendations including the recommendation that RT's be formally approved by a supervisor regardless of amount and key cash handling recommendations were not concurred in. Inquiry indicated that the Fund had not been successfully reconciled. Under the circumstances, we concluded that controls could not be considered adequate overall and the County Clerk was so advised on November 21. Controls over the subject Fund and other Funds of the County Clerk will be examined during the ongoing biennial audit of the Superior Court (which will become cognizant in January 1990). The biennial audit is a recently mandated State requirement pursuant to Government Code Section 71383, Chapter 980, Statutes of 1984. The matter remains unresolved.

C. FISCAL YEAR 1987/88

FINDING #1 - SUPERIOR COURT - EXCESS ANNUAL LEAVE ACCRUAL OF \$98,000

Our report contained recommendations for corrective action stemming essentially from the use of accrual procedures which had not been approved by a majority of the Judges (or by the Board of Supervisors). In an audit response dated December 7, 1988, the Presiding Judge of the Superior Court concluded that the adjustments would be improper and would subject the Superior Court and County to liability for claims of affected Superior Court employees. We did not accept the Court's position and have continued the item as unresolved.



Progress Report of Audit Activity for the  
6 Month Period Ending December 31, 1989  
II Significant Audit Findings (Cont'd.)

C. FISCAL YEAR 1987/88 FINDING #1 (Cont'd.)

STATUS

The Superior Court has notified the affected employees that the excess accrual will be removed from the leave balances. Leave balances for all employees are being recalculated as necessary, with a target completion date of January 12, 1990. At that time the balances will be reviewed by the Audits Division. Essentially, the affected employees may receive consideration from the Court, subject to case by case approval, in future leave request situations. The issue is considered resolved, subject to any legal issues which might arise from approval of time off in the future.

D. FISCAL YEAR 1986/87

FINDING #1 - GENERAL SERVICES - COGENERATION PROGRAM DEFICITS AVERAGE \$691,000

Our examination of the Cogeneration Program for fiscal years 1984/85 and 1985/86 disclosed cost deficits of \$849,000 and \$534,000, respectively. These findings varied substantially with the estimated FY 85/86 program savings of \$977,000 reported to the Board on April 22, 1986. Deficits were caused primarily by substandard on-line performance of Dresser Industry Inc., Waukesha engines installed at four of the five cogeneration project sites. We have recommended that the Department of General Services seek Counsel's advice concerning monetary losses sustained and the extension of contract warranties. We also recommend improvements be made in their cost reporting methods.

STATUS

A civil action in the amount of \$1.25 million was filed July 8, 1988 against multiple defendants. General Services and County Counsel continue to explore a negotiated settlement with the defendants. A trial date of October 29, 1990 has been scheduled. This continues as an unresolved item.

FINDING #2 - HEALTH SERVICES - COUNTY MENTAL HEALTH FOOD SERVICES COST REVIEW - LOMA PORTAL & HILLCREST FACILITIES

Our examination of UCSD food service billings to Hillcrest, for the three year period ended June 30, 1987 identified \$125,418 which should be recovered and another \$144,609 which requires further explanation to the Department. We also found that the County could save \$155,339 annually if County staff were utilized to provide food services at the Loma Portal facility versus the current practice of contracting with Institutional Food Services (IFS).



Progress Report of Audit Activity for the  
6 Month Period Ending December 31, 1989  
II Significant Audit Findings (Cont'd.)

C. FISCAL YEAR 1986/87 (Cont'd.)

STATUS - FINDING #2 (Cont'd.)

Four recommendations have been implemented or satisfactorily resolved. Our recommendation calling for remittance of \$125,418 from UCSD for food service costs charged during FY 86-87 to the Hillcrest Mental Health Facility remains an open item.

Our follow-up disclosed inconsistencies in revised claims and identified questionable costs of \$162,076 as of February 29, 1988. Due to the vagueness of contract language in the operating agreement with UCSD, we have recommended that the Department of Health Services (DHS) forego pursuit of this matter and request assistance of County Counsel to evaluate attempting recovery of identified questionable food service charges from UCSD. DHS awaits Counsel's response to request dated December 21, 1988.



PROGRESS REPORT OF AUDIT ACTIVITY  
FOR THE 6 MONTH PERIOD ENDING DECEMBER 31, 1989

III DISALLOWED AND QUESTIONED COSTS

Per Board Policy B-44 the status of disallowed and questioned costs resulting from our own audits of secondary recipients (contractors) receiving State/Federal grants from the County and external (typically the State Controller) audits of County programs receiving State funding are reported semi-annually.

A. <u>CONTRACTOR AUDITS</u>		<u>12/31/89</u>		<u>6/30/89</u>	
<u>AUDITEE/DATE OF AUDIT</u>		<u>DISALLOWED</u>	<u>QUESTIONED</u>	<u>DISALLOWED</u>	<u>QUESTIONED</u>
1. Operation Samahan (DHS-R/S) 10/18/84		\$ 57,268	\$ -0-	\$ 59,068	\$ -0-
2. Imp. Bch. Comm. Cl. (DHS-R/S & Title X) 6/12/87		2,475	-0-	2,475	-0-
3. Project Motivate (DHS-General Fund) 7/07/88		99,610	-0-	99,610	-0-
4. La Mesa Nutrition Board (CDA-AAA) 12/20/88	A. \$ 7,194	-0-	42,194	-0-	-
	B. 32,248				
5. Tribal Resource Development Corp. (CDA/AAA) 6/19/89		<u>93,324</u>	<u>-0-</u>	<u>93,324</u>	<u>-0-</u>
TOTAL		<u>\$292,119</u>	<u>\$ -0-</u>	<u>\$296,671</u>	<u>\$ -0-</u>

NOTES

1. Operation Samahan-DHS-R/S - Disallowance recovery continues at \$300 per month from current claims.
2. Imperial Beach Community Clinic-Title XX and DHS-R/S - Recovery is on hold pending review of additional contractor documentation by Department of Health Services (Primary Care) monitoring staff.
3. Project Motivate - DHS - General Fund - Recovery is on hold pending resolution of appeal by contractor.



Progress Report of Audit Activity for the  
6 Month Period Ending December 31, 1989  
III Disallowed and Questioned Costs (Cont'd.)

NOTES (Cont'd.)

4. La Mesa Nutrition - CDA/AAA

- A. Disallowances were due to fraudulent checks issued payable to the former Program Manager and covered years through 1986/87. Recovery of \$35,000 on the original finding (A) has been effected.
- B. Audit of fraudulent checks issued directly to the former Program Director identified further disallowances of \$32,248 for 1987/88. Disbursements other than to the Program Director are currently being audited.

- 5. Tribal Resource Development Corp (TDRC) - CDA/AAA - After the failure of repeated efforts by AAA to require TDRC to reconstruct FY 86/87 accounting records, the recovery of the total amount paid to TDRC was recommended. Recovery has been held in abeyance pending a review of the matter by the California Department on Aging.

B. STATE AUDITS

	<u>12/31/89</u>		<u>6/30/89</u>	
<u>AUDITEE/PROGRAM/AUDITOR</u>	<u>DISALLOWED</u>	<u>QUESTIONED</u>	<u>DISALLOWED</u>	<u>QUESTIONED</u>
1. DSS (Admin.-Ex- penditure Ex- pense)/State Controller	\$ -0-	\$158,000	\$ -0-	\$158,000
TOTAL	<u>\$ -0-</u>	<u>\$158,000</u>	<u>\$ -0-</u>	<u>\$158,000</u>

NOTES

- 1. The original questioned costs of \$1,032,224, have been reduced to the current balance which is being held in abeyance.



PROGRESS REPORT OF AUDIT ACTIVITY  
FOR THE 6 MONTH PERIOD ENDING DECEMBER 31, 1989

V DEPARTMENTAL ABBREVIATIONS

AAA Area Agency On Aging  
ADC Alternate Defense Counsel  
AGR Agriculture  
ANC Animal Control  
APC Air Pollution Control District  
ASR Assessor  
AUD Auditor and Controller  
BOS Board of Supervisors  
BMC Municipal Court - South Bay  
CBA San Diego County Building Authority  
CBS Clerk of the Board of Supervisors  
CCY Commission on Children and Youth  
CEC County Employees Charitable Organization (CECO)  
CHF Chief Administrative Officer  
CJP OCJP Grants  
CLK County Clerk  
CMI Community Involvement Office  
CMP City/County Camp Authority  
CNL County Counsel  
CRA San Diego County Redevelopment Agency  
CRN Coroner  
CSC Civil Service Commission  
CTV Cable TV Franchise  
CUL Cultural Contributions  
DFS Defender Services  
DHS Health Services  
DIS Information Services  
DPR Disaster Preparedness  
DPW Public Works  
DSA District Attorney  
DSS Social Services  
DTA Transborder Affairs  
EMC Municipal Court - El Cajon  
EQL Equal Opportunity Management Office  
FMA Farm and Home Advisor  
GJY Grand Jury  
GSV General Services  
HCD Housing and Community Development  
HRC Human Relations Commission  
HUR Human Resources  
IPA Intergovernmental and Public Affairs  
ITD Intergovernmental Training Development Center  
JYC Jury Commissioner



Progress Report of Audit Activity for the  
6 Month Period Ending December 31, 1989  
V Departmental Abbreviations, Appendix A (Cont'd.)

LAF Local Agency Formation Commission  
LIB Library  
LLB Law Library  
MAR Marshal  
MSI Materials and Supplies Inventory  
NMC Municipal Court - North County  
PAD Public Administrator  
PDS Public Defender  
PLU Planning and Land Use  
PMM Peat, Marwick, Main & Co.  
PRB Probation  
PRK Parks and Recreation  
PUR Purchasing and Contracting  
RAR Revenue and Recovery  
REC Recorder  
REG Registrar of Voters  
RET Retirement  
SAF SAFE-Freeway  
SCT Superior Court  
SDG SDG&E Franchise Fees  
SHD Short Doyle  
SHR Sheriff  
SMC Municipal Court - San Diego  
SPD Special Districts  
SRL Serra Regional Library  
TTC Treasurer - Tax Collector  
VIC Victims of Crime