

**CITY AND COUNTY OF SAN FRANCISCO**

**OFFICE OF THE CONTROLLER**

**OFFICE OF THE  
DISTRICT ATTORNEY:**

Review of Financial Operations and  
Staff Deployment



August 5, 2004

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**CITY AND COUNTY OF SAN FRANCISCO**  
**OFFICE OF THE CONTROLLER**

**Ed Harrington**  
**Controller**

**Monique Zmuda**  
**Deputy Controller**

August 5, 2004

Honorable Kamala Harris  
District Attorney  
850 Bryant Street, 3rd Floor  
San Francisco, CA 94103

Dear District Attorney Harris:

The Office of the Controller (Controller) presents its report on the review of the Office of the District Attorney of the City and County of San Francisco (District Attorney).

We found that the District Attorney's financial operations are generally well administered, but can be improved through additional training, closer adherence to the City's accounting policies, and increased reconciliation of accounts. We also found that the department has begun to improve its facilities management. However, we also found that many District Attorney employees are performing duties other than those in their job descriptions and that support staff are poorly deployed and do not provide sufficient administrative support to the attorneys.

We have assessed the department's financial and staff organization, and we have provided specific recommendations to further improve the department's operations and organizational structure. The Controller's staff can provide technical assistance to the District Attorney with implementing some of the recommendations made in this report.

We acknowledge the receipt of your response to this review and appreciate your efforts to improve the office. It is worth noting that from our analysis of comparative staffing levels and caseloads in other jurisdictions, we were unable to conclude that the Office is understaffed as the District Attorney's response suggests. Assessing staffing levels requires a review of the effectiveness of the deployment of district attorneys and staff in San Francisco and other jurisdictions that was beyond the scope of this report.

Respectfully submitted,

  
Ed Harrington  
Controller



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# TABLE OF CONTENTS

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<b><i>Results in Brief</i></b>	<b>S-1</b>
<b><i>INTRODUCTION</i></b>	<b>1</b>
<b><i>CHAPTER ONE: FINANCIAL</i></b>	<b>3</b>
Budget Operations	6
Accounting Operations	9
Grant Operations	14
Financial Audit of Funds	18
Payroll Operations	24
Policies and Procedures	27
<b><i>CHAPTER TWO: FACILITIES</i></b>	<b>31</b>
Information Systems	31
Space at the Hall of Justice	35
Replacement of the Hall of Justice	37
Vehicle Fleet Management	38
<b><i>CHAPTER THREE: GENERAL MANAGEMENT</i></b>	<b>43</b>
Attorney Caseloads	43
Support Staff Review	49
Efficiency Plan	54
<b><i>Attachment</i></b>	
APPENDIX A-1: Fiscal Year 2004 Budget vs. Actual Salaries Report	A-1
APPENDIX A-2: General Obligation Bond Process	A-2
APPENDIX B: Workload and Staffing	B-1
District Attorney Response	

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# SUMMARY

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**Review Highlights...The District Attorney faces the following challenges upon taking office:**

- ☑ ***The DA has a substantial budget shortfall for 2004-05 due to overexpenditures for police court appearances.***
- ☑ ***Many DA staff are performing duties other than those in their job description; staff members do not always possess the needed experience to perform the duties to which they are assigned.***
- ☑ ***The DA's Finance Division is generally competent but should better manage the department's non-operating funds.***
- ☑ ***The DA's Information Technology systems are inadequate to meet the needs of the department.***
- ☑ ***The DA has not managed its fleet of City vehicles well in the past.***
- ☑ ***Felony caseloads are comparable to neighboring jurisdictions but the deployment of attorneys differs among the counties.***
- ☑ ***Support staff provide insufficient assistance to department attorneys.***

## RESULTS IN BRIEF

**A**t the request of the new District Attorney, the Office of the Controller (Controller) conducted a review of financial operations, facilities, and staff deployment in selected functions within the District Attorney's Office. The District Attorney requested this study to determine what actions she should take in order to improve operations and efficiency. Over the first several months since taking office, the District Attorney and her staff have undertaken corrective action in numerous areas as suggested in this report.

The District Attorney manages its financial operations and staff deployment adequately in several areas; however, we found some functions that should be improved. Notably, the department faces a budget shortfall for fiscal year 2004-05 that is the result of budget decisions made without sufficient planning. This situation could have been averted with better information and communication from the Finance Division to the then-incumbent District Attorney and the Mayor's Office. In addition, many employees throughout the department are performing duties other than those in their job descriptions, and, in some instances, do not possess the needed training, skills and experience to perform their assigned responsibilities.

The Finance Division administers competently the department's budget, accounting, special funds and payroll functions, but can improve in specific areas. Internal controls are in place to safeguard the department's assets, and staff members are performing financial operations adequately to meet the needs of the department. However, both revenues and expenditures should be budgeted more accurately, and some accounting processes should be improved through better adherence to the City's accounting policies and by cross-training staff within the finance division. We found that the department is not charging the correct fees for the First Offender Prostitution Program and often reduces the fees without sufficient documentation to support the reduction. The District Attorney also needs to improve its monitoring of the contract expenditures for the contracts it has with the nonprofit organization, SAGE Project, Inc. (SAGE).

The new district attorney has begun taking steps to manage the department's facilities and fixed assets more effectively.

Information technology systems are outdated and inadequate for the department's programmatic needs, but the City Attorney's Information System Director is advising department staff on implementation of a new automated case management system and improving the overall functioning of this area. To address storage problems at the Hall of Justice, the Law Office Manager is reorganizing the department's storage spaces and document tracking and retrieval systems to enhance security and use limited space more efficiently. The department's management of its vehicle fleet has improved since the new District Attorney took office, and we expect the department will realize cost savings as a result of these changes. This study offers suggestions that the District Attorney should continue to pursue, including reducing its vehicle fleet, and monitoring vehicle usage. We found that commuter benefits were not reported promptly or consistently, and inappropriate use of cars has contributed to high maintenance costs.

Our review of the department's organization and use of personnel indicates the need for changes in staff deployment. As described above, staff members perform duties at levels above or below their actual job descriptions, and some staff members are underqualified or undertrained for the positions they hold, which limits the effectiveness of entire divisions. Morale appears to be low, and personnel report feeling overwhelmed by the volume of work. In addition to staff reassignments, the department should also develop an Efficiency Plan and strengthen its use of performance measures to establish department-wide priorities and goals.

This review found variances in the staff to caseload ratio in the San Francisco District Attorney's Office to those in other jurisdictions. However, the review did not analyze the efficiency of the deployment of attorneys and investigators in relation to the workload. Therefore, the review does not make any conclusions about the sufficiency of attorney and investigative staff and does not make any recommendations to increase or decrease staff.

# INTRODUCTION

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The Office of the District Attorney (District Attorney) of the City and County of San Francisco (City) conducts all prosecutions for public offenses in the City and sponsors projects that further the goal of public safety. The District Attorney reviews and prosecutes criminal acts in the City through its Felony and Misdemeanor Trial divisions, maintains a Bureau of Criminal Investigation and administers various ancillary criminal justice programs. The District Attorney is elected to four-year terms.

This review was undertaken by the City's Office of the Controller (Controller) at the request of the recently elected District Attorney.

## ***Overview of the District Attorney***

The District Attorney's budget data for Fiscal Year 2003-04 are summarized below:

<b>Total</b>	<b>FY 2002-03</b>	<b>FY 2003-04</b>	<b>Variance: 03-04 Budgeted vs. Prior Year Actual</b>	
	<b>Actual</b>	<b>Budgeted</b>	<b>Nominal</b>	<b>Percent</b>
Revenues	8,966,459	\$ 6,146,977	(2,819,482)	-31.44%
Interdepartmental Recovery	2,541,348	\$ 2,627,502	86,154	3.39%
General Fund Support	21,068,902	\$ 21,882,532	813,630	3.86%
<b>Total Sources</b>	<b>32,576,709</b>	<b>\$ 30,657,011</b>	<b>(1,919,698)</b>	<b>-5.89%</b>
<b>Expenditures</b>	<b>\$32,576,709</b>	<b>\$ 30,657,011</b>	<b>\$1,919,698</b>	<b>-5.89%</b>
<b>FTE's</b>		239.60		

The number of budgeted positions for the District Attorney total 239.60 Full-Time Equivalent employees (FTE), consisting of 121 budgeted attorneys (not including the DA) and 118.60 employees in administration, investigations and support positions. The actual number of filled positions is 110 attorneys and 130 other staff.

The District Attorney is divided into several areas of responsibility. The Criminal Law Division includes:

- Juvenile Prosecutions
- Criminal Prosecutions
- Homicide
- Gang Violence

- Narcotics
- Welfare Fraud
- Psychiatric Court
- General Litigation

Special Operations focuses on special prosecutions, high tech crimes and consumer and environmental protection, and the Investigations Division investigates general cases, welfare fraud, child abduction and special operations cases. Other units address sexual assault, victims' services, domestic violence and elder abuse. The Administration Division includes support staff (both secretaries and paralegals), information technology, records management, human resources and the Finance Division, which is described in Chapter One. Finally, reporting directly to the District Attorney are a Chief Assistant and a Public Information Officer.

## **SCOPE AND METHODOLOGY**

The purpose of this review was to assess the performance of the department's financial services, its financial controls, and identifying areas for improvement. We evaluated the department's management controls—that is, the tools it uses to control its operations—particularly those related to financial organization, including accounting operations, administration of special funds, and payroll processes. We also reviewed the department's use of facilities: information technology systems, office space and City vehicles. Finally, to assess the department's overall organization and use of staff resources, we reviewed the volume of caseloads, the support staff capabilities, and the department's performance measures and efficiency planning. Please note that this review did not assess the quality or effectiveness of legal services provided by the District Attorney.

To accomplish this review, we conducted interviews of staff and management; reviewed accounting and financial administration; examined budget and staffing history since 2000; reviewed payroll and personnel processing; analyzed the department's use of information technology; and surveyed district attorney offices in other jurisdictions. To understand attorney workload and support needs, we conducted a confidential survey of attorneys. The survey was designed to help determine more efficient ways for staff members to use their time and to solicit additional suggestions for improving the department.

# CHAPTER ONE: FINANCIAL

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## THE DISTRICT ATTORNEY'S FINANCE DIVISION FUNCTIONS ARE GENERALLY WELL ADMINISTERED, BUT THE DIVISION COULD IMPROVE ITS STAFF DEPLOYMENT

**A**s part of the Controller's overall assessment of the various operations of the District Attorney, we focused on assessing the major financial functions of the department, which are managed by the District Attorney's Finance and Administration Division (Finance Division). We evaluated the District Attorney's budget function and staff's technical competency regarding budget preparation and submission. We reviewed the department's accounting practices for both the operating fund and for grants, as well as its handling of three special funds, and determined whether proper policies and procedures are in place to ensure business continuity in the event of staff absences and departure. To assess the division's financial management practices, we examined the internal controls the office has in place to ensure the financial integrity of its operations. Finally, we evaluated the department's management of its payroll policies and procedures.

Overall, we found that Finance Division staff members are generally competent and manage the department's financial operations adequately. However, the department faces a budget shortfall for fiscal year 2004-05 that is the result of budget decisions made without sufficient planning. This situation could have been averted with better information and communication from the Finance Division to the then-incumbent District Attorney and the Mayor's Office.

### ***Background***

The San Francisco District Attorney's Finance Division is led by a Law Office Manager who acts as the department's Chief Financial Officer (CFO) and consists of five individuals who work on budget, accounting, grants management and procurement function. The following employees make up primary team during budget preparation:

- 8171 Law Office Manager (CFO)
- 8133 Victim/Witness Investigator III (Grants)
- 1823 Senior Administrative Analyst
- 8129 Victim/Witness Investigator I (Grants / SB90)
- 8132 Assistant DA Investigator (Purchasing / Grants)

The staff experience in developing and managing the District Attorney's budget ranges from three to seven years, and the CFO has the most experience. The CFO manages the majority of the budget preparation, and the Senior Administrative Analyst enters and monitors the information into the City's budget system. The long-term experience of the division contributes to its technical competency and ability to submit its budget on a timely basis to the Controller's Office. There is no record of a late budget submission from the department over the past three years.

Duties and responsibilities in the department's Fiscal Division are assigned to non-accountant classes under the Investigator classification series. The 8133 Victims/Witness Investigator III, in addition to her regular job administrative duties, is handling the duties of the Investigator II, Class 8131 and Class 8132 Assistant District Attorney Investigator, currently vacant. The Senior Administrative Analyst provides primarily grant and procurement support and works closely with the CFO regarding reconciliation and collection. These financial functions are not usually assigned to these job classes but rather are performed by employees in financial classes throughout the city.

## **The District Attorney Faces a Substantial Budget Shortfall**

In the current year, the District Attorney has a projected shortfall of \$790,391 primarily due to over-expenditures in its work order to the Police Department to pay for the time police officers spend appearing in court. This shortfall is a result of the District Attorney's reduction of funding to this account in the current year, and the Police Department's continuing its expenditure rate based on the original \$2,800,000 amount. The District Attorney is working with the Mayor's Office to reduce the projected shortfall.

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***The District Attorney's reduction of a work order for Police overtime led to the shortfall.***

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During budget hearings in fiscal year 2002-03, the Board of Supervisors transferred funding for "police officer court overtime" from the Police Commission to the District Attorney. Originally, the premium pay account was budgeted at \$3,000,000. The Board of Supervisors reduced the budget by \$200,000 and transferred the remaining funds of \$2.8 million to the District Attorney as a work

order with the police. The District Attorney's work order is intended to pay the police for the costs of officers' attending court to testify at hearings and trials.

For the fiscal year 2003-04 budget, the District Attorney reduced the work order amount of \$2.8 million by \$800,000 to \$2 million in an effort to comply with the Mayor's aggressive budget reduction plan. The reduction of \$800,000 was predicated on the City's success in implementing changes to the police union's Memorandum of Understanding (MOU) that would have deleted or reduced standby pay to officers who receive pay even when court appearances are canceled. This plan was approved by the Mayor's Office during the budget process. However, the pay reduction was not negotiated into the MOU with police officers, and therefore, the expense for overtime has not been reduced.

The MOU for police overtime includes a provision that officers receive overtime pay for standby time when officers are requested to appear in court on District Attorney cases. Officers are paid standby pay at average of \$120 (at \$60 per hour) for two hours of work even in circumstances when the court appearance is canceled. We sampled two months of police overtime and found that the District Attorney requested police overtime 3,843 times in this period. Of these requests 1,042 (27 percent) were standby duty. Based on this sample, we project that in a given year, standby pay costs approximately \$750,240. In jurisdictions such as Alameda and Santa Clara, the District Attorney reports that officers are not compensated for standby pay when they are not required to appear in court. Since a reduction in the budget is not feasible under the current MOU provisions, either the MOU should be re-opened to revise the pay for court appearances, or the District Attorney should work with the Police Department to reduce this expense through better deployment of officers in order to realize some savings in the future.

The District Attorney is willing to assist the Police Department to inform district stations when officers do not need to appear in court in order to reduce this cost. However, because the District Attorney believes that responsibility for deploying officers rests solely with the Police Department, she has requested that this cost be transferred back to the Police Department's budget.

## THE DISTRICT ATTORNEY'S BUDGET OPERATIONS ARE GENERALLY SOUND BUT STAFF SHOULD PERFORM ADDITIONAL ANALYSIS TO BUDGET MORE ACCURATELY

As described in the Introduction, the District Attorney receives funds from the City's General Fund and grants from the federal and state governments. We reviewed budget versus actual revenues and expenditures during fiscal years 2000-01, 2001-02 and 2002-03 in order to determine if actual budgeted revenues and expenditures are accurately reflected in the budget.

### *Revenues*

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***Revenues are not budgeted accurately.***

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Our analysis shows that the District Attorney's revenues are not accurately budgeted. The total federal and state revenues were overestimated by \$2,909,864 and \$2,283,615 in fiscal year 2002-03 and fiscal year 2001-02 respectively. Within this amount, a large shortfall occurred in the two consecutive years for "State Other Revenues." In another example, "Federal Public Assistance" revenue was budgeted at a total of \$52,462 (net) every year, even though no revenue in this category has been received since fiscal year 2000-01. The following table shows the large variances in revenues budgeted compared to the actual amount received.

Obj	Description	Fiscal Year 2002-03			Fiscal Year 2001-02		
		Budget	Actual	Variance	Budget	Actual	Variance
401	Federal Public Assistance	78,495	-	(78,495)	78,495	-	(78,495)
402	Federal Public Assistance	(26,033)	-	26,033	(26,033)	-	26,033
489	Federal - Other	1,904,118	1,045,166	(858,952)	1,144,363	805,279	(339,084)
	<b>Sub-Total Federal</b>	<b>1,956,580</b>	<b>1,045,166</b>	<b>(911,414)</b>	<b>1,196,825</b>	<b>805,279</b>	<b>(391,546)</b>
452	State Public Assistance	27,026	-	(27,026)	27,026	-	(27,026)
489	State - Other	6,168,893	4,197,469	(1,971,424)	6,362,666	4,497,623	(1,865,043)
	<b>Sub-Total State</b>	<b>6,195,919</b>	<b>4,197,469</b>	<b>(1,998,450)</b>	<b>6,389,692</b>	<b>4,497,623</b>	<b>(1,892,069)</b>
	<b>Total Federal &amp; State</b>			<b>(2,909,864)</b>			<b>(2,283,615)</b>

These data indicate that the staff of the District Attorney did not conduct an analysis when budgeting its revenues but instead repeated revenue estimates in the subsequent year. Revenue

estimates should include an analysis or include actual prior year history, as well as review of legislative and policy changes that may impact future revenues.

**Expenditures**

In our analysis of the department’s expenditure history and variances for the past three fiscal years, we noted the following: *Salaries / Fringe* – Favorable variances have consistently been observed for the prior three fiscal years. These are attributed primarily to additional savings in salaries and other fringe benefits.

*Non-Personal Services* – Favorable variances of approximately \$500,000 have been observed consistently for the past three years within non-personal services. These are primarily due to unfavorable variances in court fees, travel, training and rent and leases, offset by favorable variances in “Other Expenses.”

We recommend that the budget staff analyze expenses so that the budget in these accounts (such as the “other expenses” account) accurately reflect actual and projected spending patterns.

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***Budgeted expenditures should reflect prior year actual spending patterns.***

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<b>Obj 035</b>	<b>"Other Expenses"</b>				
	<b>Fiscal Yr</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>%</b>
	FY00-01	668,200	197,291	470,909	70.5%
	FY01-02	1,000,313	116,542	883,771	88.3%
	FY02-03	1,020,495	66,063	954,432	93.5%

In addition, the department should budget sufficient funds in “Travel” and “Training” to reflect the actual level of spending.

**Position Transferring (TX’ing)**

Departments are allowed to exchange positions temporarily during the year as long as the new position is in the same functional area and is paid within 15 percent of the original position. City policy also requires that departments replace the original position with the new position in the subsequent year’s budget. We compared the budgeted classifications to the actual use of classifications from fiscal years ending 2000 through 2003 to determine the number and frequency of the department’s using the TX’ing process. We found that the District Attorney generally hires employees into its budgeted classes and has decreased the amount of TX transactions with its positions in the past three years. In fiscal year 2000, the department exchanged 25 positions, and in fiscal year 2001, this amount was reduced to 17. In fiscal year 2002, only 2 positions were exchanged, and in the current year, none. This data reflects that the District Attorney’s budgeted positions reflect the actual

use in the current year. However, in one instance we found a position in class 8131 that was exchanged in one year but not corrected to include the new class in the subsequent budget. The District Attorney's budget staff should adhere to the city's policy regarding position transferring, and correct position classes in next year's budget to reflect the actual positions used.

### ***Vacancies Versus Filled Full Time Equivalent (FTE) Positions***

We reviewed the District Attorney salary expenditures compared to its budgeted positions. We found that although variances exist between actual salaries and full time equivalent positions paid and those budgeted, these variances are within acceptable levels. Based on the Budget vs. Actual Salaries Report for the pay period ending December 19, 2003, the District Attorney's net variances were 5.94 FTEs (favorable) and \$19,532 in overspending (unfavorable) for salaries. In some instances, unfavorable FTE variances in some budgeted job classes were offset by favorable variances in other classes, and also by additional attrition savings (approximately \$1.46 million) and step adjustments (approximately \$674 thousand). (See Appendix A-1: Fiscal Year 04 Budget vs. Actual Salaries Report.)

### **Budget Operations Recommendations:**

To enhance its budget operations and financial planning, the District Attorney should:

- Request that the City re-open the MOU with the Police Department to revise the standby pay for court appearances.
- Work with the Police Department to cancel the deployment of officers on standby when court appearances are canceled in order to realize savings in standby pay in the future.
- Conduct more thorough analyses when budgeting its revenues, taking into account actual history, as well as any legislative and policy changes.
- Realign its expenditure budget to reflect actual costs incurred in the District Attorney's operating budget.
- Adjust the positions in the District Attorney's budget to reflect actual positions employed.

## THE DISTRICT ATTORNEY'S ACCOUNTING FUNCTIONS WOULD BE STRENGTHENED IF STAFF FOLLOWED THE CITY'S ACCOUNTING POLICIES AND CROSS TRAINED EMPLOYEES

Our review of the District Attorney's accounting operations included both the operating fund and grant-funded transactions. We found that accounting transactions are generally performed accurately, that internal controls are in place to safeguard the department's assets, and staff are performing financial operations adequately to meet the needs of the department. However, we found that some accounting processes can be improved through adherence to the city's accounting policies and by cross training the staff within the finance division.

### ***Post Audit***

The Controller's Accounting Operations Division performs annual audits of accounting transactions to determine departments' compliance with the City's accounting policies and procedures. The Controller's staff members also evaluate internal controls to help improve accounting practices and internal controls in the processing of accounting and purchasing transactions. This audit is referred to as the post audit, as it determines adherence to accounting procedures after accounting transactions have been executed.

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***The post audit showed accounting practices that should be improved.***

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The post audits for the District Attorney's financial transactions within its operating budget (excluding grants) for calendar year 2001 and first quarter of calendar year 2003 were conducted in May 2002 and June 2003 respectively. A total of 180 transactions, or 5% of the population, were sampled. Although the post audit samples taken were not sufficiently large enough to reveal or rule out any fraud or serious error in the department, we identified some practices that increase the risk that errors and irregularities could occur.

The following table summarizes post audit findings for calendar year 2001 and the first quarter of calendar year 2003. Amounts are counted for each finding occurrence. Documents may have multiple findings to show actual exception amounts.

### Summary of Post Audit Exceptions – District Attorney

EXCEPTIONS	YEAR 2001		YEAR 2003	
	AMOUNT	COUNT	AMOUNT	COUNT
Untimely deposit/recording of cash receipts			\$500	1
Missing supporting document of receipts			\$1,693	2
Vendor's insurance certificates not verified	\$21,200	3		
Invoices not original	\$1,000	1	\$59,213	8
Non-current business tax certificates	\$71,100	2	\$7,881	3
HRC forms not on file	\$71,100	2		
Non 12B compliant vendors	\$22,146	2	\$13,911	3
Inappropriate use of one-time vendors	\$64,285	2	\$7,396	3
Incorrect keying of invoice numbers	\$15,972	6	\$400	1
No packing slip, receiving report or other documentation of receipt	\$883	1	\$242	2
Incorrect commodity code	\$1,538	1		
Incorrect document type	\$2,834	1		
Late payment of expenses	\$12,076	1		
Incorrect sub-object			\$155	2
Discount not taken			\$260	1
Goods and services ordered prior to certification of funds			\$27,436	3
Amount paid does not match invoice			\$125	1
No supporting documentation	\$300,000	1		
<b>Totals</b>	<b>\$584,134</b>	<b>23</b>	<b>\$119,212</b>	<b>30</b>

These results indicate that out of 180 transactions tested in 2003, 30 (17 percent) did not comply with one of the City's accounting or purchasing regulations.

As part of our review, we administered a questionnaire regarding the department's internal controls and compared the department's responses on the questionnaire to the findings of our post-audit process. We noted that some of the responses in the questionnaire were different from the findings and observations of the post audit process for the calendar year 2001 and the first quarter of calendar year 2003 (see below). The amounts of the findings were not significant but the practices involved were not within acceptable standards.

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***Cash collections are not always deposited and recorded promptly.***

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- The department noted in the internal control questionnaire that cash collections are deposited and recorded in the financial system promptly. However, a \$500 check received in December 2002 was not deposited until two months later and not recorded until the next month.
- The department noted that it has a procedure to ensure that all vendor invoices received are processed in a timely manner. However, invoices dated December 1999 to April 2001, totaling \$12,076, were not paid until July 2001.
- The department noted that it has a procedure to ensure that only original invoices are processed for payment. Nine payments for \$60,000 were submitted with invoice copies without certification by the department head or designated personnel. The letter to designate signature authorization was submitted by the department to the Controller subsequently in July 2003.
- The department noted that managers periodically monitored compliance with vendor requirements. Five payments for \$36,057 were made to vendors that did not comply with the City's Equal Benefits Ordinance. In addition, two contracts for \$71,100 and three payments for \$7,881 were awarded to vendors without current business tax certificates.

### ***Post Audit Statistics***

The amount of financial transactions processed and approved with exceptions from calendar year 2003 compared to calendar year 2001 decreased from \$498,989 to \$101,550. However, the count of financial transactions processed with exceptions increased from 23 documents for calendar year 2001 to 30 documents for calendar year 2003.

The District Attorney's compliance with policies and procedures in processing financial transactions has weakened. Its citywide rank for the highest number of exceptions was 9th in 2003, compared to

23rd in 2001. Many of the exceptions found in the 2003 post audit can be avoided in the future with better planning and monitoring of its expenditures.

### ***One-Time Vendors***

One-time vendor identification numbers should be used only for the purpose of making non-recurring payments to one-time vendors. Routine purchases should be made through the City's purchasing system, which assigns a vendor number once the vendor has complied with the City's requirements. However, the District Attorney has used one-time vendor numbers repeatedly for regular vendors that provide services for the burial/relocation and witness protection programs. The City, through the District Attorney, administers burial/relocation and witness protection programs for the State. The department staff recognizes that they should set up recurring vendors but have not been able to do so because the vendors do not comply with the City's Equal Benefits Ordinance. The department has attempted to bring these vendors into compliance with City contracting requirements so that a regular vendor number can be established but has not been able to do so. Since most of the City's vendors are unwilling to accept people from the witness protection program, many of whom are convicted felons, the department has few options in selecting vendors to provide the services required under the witness protection program.

The department should work with the Human Rights Commission to obtain waivers or exempt status for vendors who provide services under these programs so regular vendor numbers can be established, thereby eliminating the use of one-time vendor procedures for these recurring vendors.

### ***Abatement Entries***

Four programs of the District Attorney are funded by multiple, non-General Fund sources:

1. First Offender Prostitution Program
2. Narcotic Forfeiture and Asset Forfeiture Program
3. Real Estate Fraud and Prosecution Program
4. Child Abduction Program

The department initially uses a general fund index code to charge operating costs of the above programs, but due to the Finance Division's heavy workload, reconciliation and allocation from the different programs are not being done promptly. Instead, to reduce the need of abating payroll charges, the Finance Division has

submitted 10 to 15 Personnel Action Request changes to the Controller's Payroll and Personnel Services Division since the start of the current fiscal year for employees whose salaries are paid from multiple funding sources. However, the City's time entry system attributes charges only to one index code noted in the generated payroll report. As a result, charges may be attributed to the wrong revenue source.

All expenditures of the non-General Fund programs listed above that are originally charged to the General Fund should be abated monthly or quarterly to reflect an accurate expenditure projection throughout the fiscal year. Further, staff should be cross-trained in the various accounting functions so that workloads can be redistributed as the need arises. In the meantime, the Controller's systems' staff will determine if the systems can be adjusted to enable the department to abate the payroll charges against the proper funds. Any future problems with the City's time entry system should be referred to the Controller's Accounting Operations and System Division.

### ***Use of Surplus Transfers***

City departments may need to request expenditure budget transfers from one activity or project to another to reflect a realignment of priorities, duties or organization. Additionally, transfers among major objects of expenditure within a department may be needed to adjust budget estimates to meet actual operating realities. We reviewed the District Attorney's use of surplus transfers, which shows the transfer of funds from one account to another and found the department has complied with the City's surplus transfer policy. The department submitted four surplus transfers in fiscal year 2001-02, totaling \$33,000. Three transfers for \$20,000 were from non-personal services and materials and supplies to equipment for the purchase of laptop computers for the Litigation and Prosecution units. One transfer for \$13,000 was returned from materials and supplies back to non-personal services for payment of legal document storage. All of these transfers are within the 10 percent threshold allowed by city policy for transfer of funds from one account to another.

The department submitted no surplus transfers in fiscal year 2002-03, and none yet in the current fiscal year.

### ***Appropriation Carryforward***

City departments may need to defer spending under certain circumstances and carry forward the appropriation to the next fiscal year. These carryforwards are subject to approval by the Mayor and Controller and must be used within the next fiscal year for the same purpose for which they were originally budgeted. The

District Attorney's expenditures did not warrant carryforward of any appropriation in fiscal years ending 2002 and 2003 and therefore, no improvement is needed in this area.

## **THE FINANCE DIVISION GENERALLY ADMINISTERS ITS GRANTS PROPERLY**

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***Grants represent 14.7 percent of the District Attorney's operating budget.***

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Between January and February 2004, the Controller's Grants Unit reviewed 135 grants and their annual details within the District Attorney's Office. Grants represent approximately \$4.5 million per year in program support for the department, or 14.7 percent of its operating budget of \$30.6 million. Most grants are from the State of California and support such programs as automobile insurance fraud prosecution, elder abuse prosecution, spousal abuse prevention, stalking prosecution, and gun violence prevention.

We reviewed grant details for the District Attorney, based on the information available in the City's accounting system (FAMIS). We compared fund balances and cash balances to identify disparities between the two.

We focused on whether:

- Grants are administered in compliance with the Controller's guidelines;
- Reimbursement requests are made promptly;
- Appropriate indirect costs are charged to the grant; and
- Available grants are spent within the grant period.

After completing our financial analysis, we sent a series of questions to the Chief Financial Officer and met with the CFO and Victim/Witness Investigator III to discuss the department's grants. In addition, we conducted an in-depth review of all supporting documentation for five ongoing grants out of a total of 32 active grants for fiscal year 2004. We also reviewed the grants-related post audits for the past two years and the state-mandated audits.

We found that the Finance Division should improve its administration of grants, although most claims are filed promptly, and records are well kept and easy to follow. Many grant reimbursement claims are filed in a timely manner or a request for an extension is made. In all current grants, the department is on schedule to spend the entire grant budget.

We also noted the following issues:

- In two cases, checks were not deposited promptly. One check for \$6,617 was received on November 18, 2003, and deposited on January 12, 2004. A second check for \$3,753 was received on August 29, 2003, and deposited on October 8, 2003. The Controller requires departments to deposit receipts within a reasonable period of time, generally within ten business days.
- In one case, reimbursement claims were not filed promptly. On December 11, 2003, three monthly claims, totaling \$41,330 were filed to the Victim Compensation and Government Claims Board for reimbursement of September, October and November expenditures. Although only the September claim was filed after the 45-day deadline allowed by the claim, the City should always file claims as soon as possible. Timely requests are especially noteworthy in this case because this particular grant is the largest annual grant within the District Attorney's Office.
- No budgets for indirect costs were included in the 32 grant details. Administrative Code Section 10.170-1 (D) requires that every grant budget contain provisions for the reimbursement of indirect costs unless the Board of Supervisors specifically authorizes a waiver for the department. Since the department's grants are mostly continuing, they are approved annually through the City's Annual Appropriation Ordinance and are not reissued separately in a grant resolution approval process. Many of these grants had in years past contained indirect cost budgets; however, over time these indirect costs were removed without explicit waivers from the Board.
- There are negative cash balances in nine inactive grants, indicating that expenditures exceed revenues. All grants must balance. Department employees have identified the journal entries needed to correct the balances, and now must execute the entries. We also found reserve balances for four inactive grants. The reserves must be researched and appropriate action taken to release the reserves. The Controller's Office will assist the District Attorney to make the corrective entries once the research is completed.
- While the Victim/Witness Investigator III, in particular, keeps meticulous records of the grants and seems to have a thorough understanding of grant administration, other employees do not appear as adept. The Senior Administrative Analyst was responsible for both grants with notable findings. The two other staff members

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***More of the Finance Division staff should be trained to perform quarterly reconciliation.***

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assigned to the unit do not appear to be performing at a level to enhance the functions of the division. For example, the division has not provided quarterly reconciliations to the Controller's Office for the past two quarters. In another example, expired grants remained out of balance because journal entries assigned to the staff were not processed. The Victim/Witness Investigator III explained that inadequate staffing was the reason for their non-compliance because none of the other employees are trained sufficiently to assist in reconciliation, although she had been training them for as long as six months. The District Attorney should use accounting classifications to perform detailed accounting functions such as these.

### ***Summary of State Audit Findings***

In 2002, the state controller's office audit found that the District Attorney was not turning in the Career Criminal Prosecution and the Major Narcotics Vendors Prosecution Program status and progress reports on time. The state auditor also found that the District Attorney did not report equipment purchased with Office of Criminal Justice Planning (OCJP) funds for the Special Emphasis Victim Witness Assistance Program—Homicide and the Statutory Rape Vertical Prosecution Program. Corrective action has been taken to resolve both of these findings.

In 2003, a state audit found inconsistent timekeeping records in the Special Emphasis Victim Assistance Program—Elder Abuse. Further, the auditors found that District Attorney did not file its equipment certification form for OCJP approval in the Victim and Witness Assistance Program. The department has disputed the timekeeping records finding and has taken corrective action to resolve the equipment certification finding.

### ***Summary of Post Audit Findings***

The Grants Unit conducted post audits of the District Attorney's Office for calendar year 2001 and the first quarter of calendar year 2003 in June of 2002 and June of 2003 respectively. A total of 88 transactions, or 11% of the population, were sampled.

## Summary of Findings

Exceptions	Year 2001		Year 2003	
	Amount	Count	Amount	Count
Invoice not original	\$15,647	14	\$250	1
HRC forms not on file			\$5,000	1
Incorrect keying of invoice numbers	\$12,364	7	\$13,945	9
Incorrect document type	\$718	1		
Journal entries without document reference	\$254,365	4		
<b>Totals</b>	<b>\$283,094</b>	<b>26</b>	<b>\$19,195</b>	<b>11</b>

**NOTE:** Amounts are counted for each finding in documents with multiple findings to show actual exception amounts.

These findings fall into two categories, either clerical errors by staff entering the documents or, in the cases of using non-original invoices, a need for greater diligence on the part of accounting staff to adhere to the City's accounting procedures. All these findings point to a need for greater training of the department's accounting staff.

### Accounting Operations Recommendations

To improve its management of accounting operations, the District Attorney should:

- Improve its internal process to comply and adhere to the Controller's Instruction No. 1051 requiring submission of original invoices or certification of duplicate copies by the department head or designated personnel. This will minimize the risk of duplicate payments.
- Require staff and managers who are responsible for document processing to achieve competency of accounting and procurement systems, rules and regulations, especially on areas to correct the findings of the post audit. This can easily be accomplished by hiring accountants to perform these functions instead of using specialized District Attorney classifications.
- Strengthen its internal policy on the review and approval process of financial documents to ensure strict compliance

with the City's accounting and procurement policies and procedures.

- Strengthen review and approval process on the requirements of the Human Rights Commission to ensure that vendors are in compliance with City contracting policies. Work with the Human Rights Commission to obtain waivers or exempt status for some vendors.
- Reverse erroneous charges promptly, either monthly or quarterly, to avoid inaccurate and erroneous recording of financial information.
- Deposit checks as soon as they are received. In addition, reimbursement requests should be made as soon as possible to maximize City cash flow. Both these issues will be more visible to the department if grant reconciliation is done monthly or quarterly. Staff training or appropriate re-assignments in the Grants Unit also will increase the effectiveness of the grants administrator.
- Include both indirect costs, (if allowed under the terms of the grant), and other support costs directly attributable to the grant, such as computer support, when grant budgets are submitted to grantors.

## **THE DISTRICT ATTORNEY MANAGES ITS NON-OPERATING FUNDS ADEQUATELY**

Overall, the Finance Division properly manages many of its financially related activities, and the department has in place an adequate system of internal controls. To evaluate the department's administration, we reviewed the funds for which the District Attorney has fiduciary responsibility, including the District Attorney's \$200 revolving fund, and the three non-grant special funds identified in its fiscal year 2003-04 budget. We also conducted a brief assessment of two other funds, the Friends and Victims Fund, which is privately funded, and the Victims Compensation Fund, which is a grant from the State of California.

The District Attorney has adequate procedures in place to ensure that it is properly receiving and spending funds associated with the two victim witness programs for which it receives outside funding. Nevertheless, the Finance Division can improve its administration of the Victims Compensation Fund by submitting reimbursement requests to the State more promptly. It can also improve accountability for the two funds by submitting summary information on the activity of the funds to its department head.

## ***Fund Audit Methodology***

We administered an internal control questionnaire to assess the finance division's internal controls over its financial operations and compared responses to our observations of the internal controls in place when we conducted our various tests of the revolving, special, and other funds. To assess the finance division's administration of the revolving fund, we examined all disbursements from the fund for the period from January 1, 2003, through December 31, 2003, and verified that the disbursements complied with city requirements. We reviewed the division's records for the three special funds, and tested a sample of receipts and disbursements for the special funds to determine whether the District Attorney properly processed these transactions. We also assessed whether the expenses appeared related to the purposes of the special funds. To complete our audit, we researched city and state laws and regulations, and interviewed District Attorney staff and staff in other departments.

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***The District Attorney has procedures to ensure it receives and spends Victim-Witness program funds properly.***

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### ***Friends of Victim Witness Fund***

The department's Victim Witness Unit has appropriate procedures and controls in place for the Friends of Victims Witness fund (witness fund). This \$6,000 fund receives all its funding through the Friends of Victim Witness, a non-profit organization incorporated to render aid and assistance to victims of crimes and assist witnesses who have been subpoenaed to testify in legal proceedings related to social welfare. Victims apply for aid through the District Attorney's Victim Witness Unit. Advocates working in the unit determine whether the victim's needs are an allowable use of the witness fund. The witness fund is maintained in a commercial bank account and funding comes from private sources without any funding from the City or the State of California. The Victim Witness Unit retains the checkbook for the account, but only a member of the Board of Directors of the Friends of Victim Witness is authorized to sign the checks.

The procedures described by the head of the Victim Witness Unit who is responsible for administering the program appears adequate to ensure that payments are made appropriately. The Victims Witness Unit has adequate procedures and controls in place to ensure that recipients of funds meet the witness fund requirements. The unit also adequately segregates the work performed by staff in reviewing, approving, and processing payments for recipients. While the Victim Witness Unit has administered the witness fund well, it has not reported to the department head the activity of the fund. While no City or State funds are used by the witness fund, it would increase accountability for the witness fund if the Victim

Witness Unit also made periodic reports to the department head on the use of the witness fund.

### ***Victims Compensation Fund***

The District Attorney has not been prompt in obtaining reimbursements for the Victims Compensation Fund (victims fund). The victims' fund is a \$75,000 state grant from the California Victim Compensation and Government Claims Board. Funding is entirely from the State and does not involve any city funds. The fund is to be used to pay victims of crime for the following:

- Verified funeral or burial claims.
- Verified domestic violence relocation expenses.
- Verified emergency expenses for victims of sexual assault.
- Verified crime scene clean-up expenses.

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***The District Attorney has not submitted reimbursement requests promptly to the State for the Victims Compensation Fund.***

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While the Victim Witness Unit has adequately administered most of the functions for the victims fund, it has not been prompt in submitting reimbursement requests to the State. The finance division, at the request of the state, recently started maintaining a log of disbursements and receipts. From January 8, 2003, through February 2, 2004, the Victim Witness Unit has made 60 disbursements, totaling \$98,816. While it has received reimbursements for 35 disbursements, totaling \$66,645, the Victim Witness Unit has not submitted reimbursement requests for 25 disbursements totaling \$32,171. According to the finance division's senior administrative analyst, the prior accountant who kept the accounting records for the fund did not submit these disbursements due to an oversight. Apparently, the accountant did not submit the accounting work to the Victim Compensation Unit to allow it to process the reimbursement request to the State. The current accountant recently identified this oversight when he began maintaining the log and is working with the Victim Compensation Unit to submit the reimbursement requests to the state.

We also noted that the Victim Witness Unit does not have in place procedures to report to the department head the financial activity of this fund. It would increase accountability for the victims fund if the Victim Witness Unit also made periodic reports to the department head on the use of the fund. It can use the log of receipts and disbursements information to summarize activity for the fund.

## **Administration of Special Funds**

Although the District Attorney, in general, properly accounted for the revenues and disbursements from the three special funds we reviewed, it needs to make a number of improvements in administering the three funds. We found, for example, that the District Attorney has not established the Civil Litigation Fund and the First Offender Prostitution Program Fund as special funds in the San Francisco Administrative Code. The Controller requires all special funds to be established and described in the Administrative Code. In addition, although the Narcotics Forfeiture Fund is established as a special fund in the Administrative Code, the uses of the fund is not clearly specified in the code. We believe it would be more useful if the District Attorney adds specific descriptions of the uses approved by state law and the specific uses the District Attorney makes of the fund.

### ***Civil Litigation Fund***

In accounting for revenues for the Civil Litigation Fund (civil fund), we found that the District Attorney does not differentiate revenues that can be used by the District Attorney or that should be reserved to pay as restitution to specific individuals. The District Attorney can improve its accountability for the civil fund by establishing separate revenue sub-object codes to differentiate the two types of fund revenues.

### ***First Offender Prostitution Program Fund***

The District Attorney has not adequately managed the First Offender Prostitution Program Fund. The District Attorney collects fees from first-time offenders arrested for soliciting the act of prostitution and who participate in the First Offender Prostitution Program. However, we found that the District Attorney is not charging the correct fees, and often reduces the fees without sufficient documentation to support the reduction. The fees are primarily used to pay a non-profit organization to provide classes for the first time offenders and to pay for overtime costs incurred by the San Francisco Police Department for vice abatement operations.

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***The District Attorney should improve its administration of the First Offender Prostitution Program Fund.***

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The District Attorney also needs to improve its monitoring of the contract expenditures for the contracts it has with the nonprofit organization, SAGE Project, Inc. (SAGE). The District Attorney had two contracts, totaling \$123,999, in fiscal year 2002-03 with SAGE to provide education classes to male customers of prostitutes, and to provide prevention and early treatment services

to individuals involved in the sex industry. In administering the contracts for fiscal year 2002-03, the District Attorney did not verify that SAGE correctly charged for contracted services and did not require sufficient proof from SAGE that it had provided the services. Further, in obtaining the services of SAGE for fiscal year 2003-04, the District Attorney improperly allowed SAGE to provide services to the District Attorney from July 2003 through January 2004 without a signed contract in place. By doing so, the District Attorney unnecessarily exposed itself to increased legal and financial risk.

### ***Narcotics Forfeiture Fund***

In administering the Narcotics Forfeiture Fund, while the District Attorney properly accounted for many of the receipts and disbursements from the fund, the department can improve accountability over the fund. The District Attorney did not review the revenue allocations by the Police Department to ensure the District Attorney is receiving the correct portion of the proceeds for the fund. In our test of the revenues, we noted that the Police Department allocated 11 percent of the proceeds for one month to the District Attorney, instead of the 10 percent required by state law. Further, the District Attorney made monthly rental payments without having in its files supporting documents in the form of invoices or a rental agreement to support the payments. We also identified an instance where an expense was charged to the forfeiture fund that did not appear related to the narcotics work of the District Attorney. Finally, the District Attorney has been slow in requesting some reimbursements to the forfeiture fund.

### ***Revolving Fund***

The District Attorney properly accounted for its \$200 revolving fund and used the fund assets according to city requirements. However, the department did not make full use of the fund during the year.

## **Financial Audit Recommendations**

To improve its management of the Friends and Victims Witness Fund and the Victims Compensation Fund, the District Attorney should:

- Require the Victim Witness Unit to report summary data at least quarterly on the receipts for and disbursements from these funds.
- Continue to maintain the log of receipts and disbursements to track activity for the Victims Compensation Fund and to

help identify deadlines to submit reimbursement requests to the state.

- Work with the Controller's Office to establish separate revenue sub-object codes to differentiate revenues received for restitution payments to specific individuals and revenues received as attorney costs that can be used by the District Attorney.

To properly administer and account for the First Offender Prostitution Program Fund, the District Attorney should:

- Establish the first offender program fund as a special fund in the Administrative Code, describing the fund's purpose and use.
- Charge fees according to the fee schedule established through a resolution set forth by the Mayor and Board of Supervisors. If the District Attorney believes it needs more flexibility to allow it to reduce and charge other amounts, it should write formal guidelines specifying the conditions under which staff can reduce fees from those set by the fee schedule, and specify the documentation that should be provided to justify the reductions.
- Require the program coordinator to always maintain copies of proof of the individual's income if the fees are reduced. It should also require formal supervisory approval for all instances when it reduces the fees.
- Require SAGE to submit class rosters, contact or sign-in sheets, or records of SAGE counselors entering jail facilities as additional support that SAGE is meeting contract requirements to meet with the minimum number of clients.
- Require the contract manager for the SAGE contract to review more closely the invoices to ensure that SAGE has correctly billed for its services.
- Review the fiscal year 2003-04 SAGE contract to determine whether the District Attorney correctly calculated the cost per unit and correctly identified the number of units that would be provided. The District Attorney should amend the SAGE contract so that payments based on the number of units and the cost per unit do not exceed the total amount of the contract.
- Not allow any contractor to provide any services until the District Attorney has a fully approved and signed contract with the provider.
- Formally enter a memorandum of understanding with the Police Department specifying the portion of the revenues

from the first offender program that will be paid to the Police.

To ensure that the District Attorney properly administers and accounts for transactions for the Narcotics Forfeiture Fund, it should take the following actions:

- Provide additional detail on the uses of the forfeiture fund in the Administrative Code, specifically describing how the District Attorney uses the fund.
- Review the Police Department's revenue allocation for the forfeiture fund to ensure that the Police Department is correctly allocating to the District Attorney its share of the proceeds.
- Review all expense transactions to the forfeiture fund to ensure that the expenses are related to the narcotics work of the District Attorney.
- Promptly submit reimbursement requests to the State.

## **THE DISTRICT ATTORNEY'S PAYROLL PROCESSES CONTAIN SAFEGUARDS TO ASSURE THAT EMPLOYEES ARE PAID PROPERLY, BUT SUPERVISORS SHOULD CONFIRM THE ACCURACY OF TIME RECORDS.**

Overall, the District Attorney manages its payroll adequately. The administration of the District Attorney's payroll and personnel processes falls under the department CFO who is responsible for the accurate, timely payment of the payroll for approximately 241 employees and the reporting of any additional unpaid benefits. One employee works full-time on payroll and personnel issues, and additional staff members are designated as backup. Staff members are experienced, fully trained and technically proficient in use of the City's time recording system (TESS) and payroll processing. The CFO and her staff work to minimize time reporting errors through training, education, memos and direct contact with employees and supervisors to ensure accuracy and timeliness.

### ***Processes***

We reviewed the department's established policies, procedures, guidelines and forms for requesting and reporting employee work hours, sick and other leave time, overtime, and compensatory time. In addition, we examined the process used to monitor, report and post personal use of city-owned vehicles.

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***Payroll and personnel procedures are generally sound.***

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The primary payroll clerk has been in her position five years and is technically proficient in the use of the city's time entry system TESS. In addition to the CFO, TESS access is provided to three other employees who serve as backup to the payroll clerk. Staff's level of access is appropriately limited to the role each employee has in the payroll process. There are established controls over who has access to confidential payroll information; access is limited to the payroll, personnel and finance staff. Payroll checks are locked in a file cabinet until distributed, accessible only by authorized personnel. Unless the employee has made prearrangement in the form of a written request, checks are not released to anyone except the employee. Unclaimed payroll checks are promptly returned to the Controller's Payroll and Personnel Services Division (PPSD).

The primary payroll clerk and supervisor regularly attend Department of Human Resources and PPSD meetings and training sessions to stay informed. Staff reviews bulletins and memos, maintains updated copies of the PPSD Procedures Manual and memoranda of understanding with City employees' labor organizations. These are used to determine eligibility of compensation, benefits and pay types.

### ***Time Reporting***

The District Attorney follows sound practices to manage its time reporting and payroll processing. The department has three types of time sheets, and their usage is determined by the employee's position and funding source (General Fund vs. grant funded) to meet compliance with funding agencies' requirements. Timesheets and related support documents are approved by each employee's supervisor and submitted to payroll for posting and record retention each pay period. To ensure accuracy, the Payroll Clerk verifies the timesheets and calculations against the clerk's file of pre-approved time off requests. In addition, staff researches and/or corrects discrepancies prior to input into the time entry system. The payroll is approved by the CFO, who verifies each time entry prior to authorizing the payroll. The department submits its payroll to the Controller's Payroll and Personnel Services Division in a timely and accurate manner, consistently meeting pay cycle schedule dates.

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***Some payroll employees are working in inappropriate job classifications.***

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To determine the accuracy and timeliness of the department's time reporting, we reviewed the department's pay adjustment requests, which are submitted on Problem Description Forms. The department had 24 Problem Description Forms from July to December 2003, 13 of which were due to symbol changes and predominantly non-pay affecting changes. Four adjustment requests were due to underpayments total of \$644.83 with no

overpayments. The remaining seven were for severance, lump sum payoffs. The department's error rate and performance are minimal, and better than average in this area.

### ***Personnel Documentation***

The department follows appropriate procedures for preparing and submitting personnel changes that are recorded and processed through the use of Personnel Action Request forms. These forms are prepared by each department's personnel office to report new hires, subsequent personnel or pay information changes related to an employee in a position (promotion, termination, job classification change, leave, etc). Personnel Action Request forms are the source documents that authorize the Controller to establish an employee in the payroll and personnel database system to receive a paycheck. To ensure merit increases are processed promptly, the payroll clerk uses a "tickler /notes" function to track when a Personnel Action Request needs to be prepared. In addition, in order to prevent underpayments to employees, she enters mid-payperiod rate changes manually into TESS, rather than waiting until the following payperiod.

### ***Personnel Management***

Although the payroll function is adequately performed, we noted personnel management practices that could be improved. We found that payroll staff members are working outside appropriate job classifications. For example, a Victim/Witness Investigator II performs the payroll function, and payroll clerks prepare Personnel Action Requests. In other city departments, personnel officers are assigned the function of initiating and controlling Personnel Action Requests. This misclassification of the position to its duties indicates that the employee is not appropriately compensated for his or her work. Further, this practice may expose the City to risk of personnel grievances and difficulty recruiting trained personnel in the future.

We examined the process used to confirm employee time reporting, and were told that when employees self-report their time without the supervisor's full knowledge or consent, payroll staff are not able to verify what is reported. While we did not find instances of employees' misreporting their hours worked, failure by supervisors to check time reports increases the risk that employees are not reporting their time accurately. Senior management should emphasize the importance of supervisors' overseeing the their units' time reporting.

## **Payroll and Personnel Recommendations**

To strengthen its payroll and personnel functions, the District Attorney should:

- Assign responsibility for Personnel Action Request processing and all personnel document preparation to the 1270 Human Resources Manager, rather than the payroll clerks, to ensure adequate segregation of personnel from payroll functions.
- Emphasize the importance of division supervisors' taking responsibility for the accuracy of their units' timesheets.

## **THE DISTRICT ATTORNEY'S FINANCE DIVISION CAN IMPROVE ITS FUNCTIONS THROUGH BETTER DOCUMENTATION OF POLICIES AND PROCEDURES AND CROSS TRAINING OF STAFF TO INCREASE SEGREGATION OF DUTIES**

We also reviewed general management of the District Attorney's Finance Division and have identified areas in which the department can enhance its financial operations and reduce its financial risk.

### ***Documentation of Policies and Procedures***

The department lacks consistent documentation of policies and procedures for many of its regular operations. For example, documented policies and procedures do not exist for budget preparation in the Finance Division. The CFO is competent in her role; however, cross training of staff and documentation of procedures should exist when she is not available or cannot assume her tasks for any given amount of time. Budget preparation on a day-to-day basis during "budget season" can become very hectic, varying widely in different tasks each day. Therefore, key budget preparation processes (such as work order balancing, positions budgeting, reconciliation, etc.) should be documented.

### ***Signature Cards***

As part of the transition from one department head to another, the District Attorney is required to submit to the Controller signature cards from all staff authorized by the new department head to approve financial activities on her behalf. The Controller received the newly elected district attorney's signature card on January 26,

2004. If the DA wishes to delegate this authority, an authorization card should also be submitted, subject to the Controller's approval.

### ***Interaction with the Controller's Office***

To help departments prepare their annual budgets, the Controller generates reports showing the status of departmental budgets and makes available additional tools, such as "E-Turnaround Reports" and audit logs that are generated quickly and can be sent on request via email. In the past, the District Attorney did not use these reports or other tools, but recently the Finance Division has been communicating more regularly with the Controller's Budget and Analysis Division and using the tools available. The staff should continue using these tools to facilitate its work.

### ***Document Retention Policy***

The District Attorney has an official, department-wide document retention policy, and a section is provided specifically for finance and budget documentation. The policy is available online to employees and states that all finance documentation must be held for three years. The Finance Division adheres to the document retention policy, holding documents based on grant documentation guidelines, which have slightly longer-term policies.

### ***Segregation of Duties***

Finally, the Finance Division does not separate its financial duties among existing staff members. We found that some employees in the Finance Division perform too much of too many functions. For example, the CFO has finance, including general ledger, personnel and payroll responsibilities. No other employee within the Division has the training or capability to assume these functions in the CFO's absence. In another example, the Payroll Clerk's willingness and flexibility to schedule her personal vacation and time off around payroll cycles and deadlines to meet department needs while commendable, is not ideal. Also, the payroll clerk is initiating the Personnel Action Request, as well as posting the payroll. The department should cross-train other staff to assume these tasks in order to reduce the risk that staff become unavailable to maintain critical financial function. In addition, the segregation of duties will increase the integrity of the financial functions.

## Financial Management Recommendations

To ensure that the department continues to maintain sufficient internal controls over its financial activities, the District Attorney should:

- Require periodic reviews and tests of the department's various financial operations to ensure that staff and management are adhering to the stated internal controls.
- Document policies and procedures regarding key processes in the budget preparation process. All documentation, along with handbooks and technical manuals, should be consolidated and kept in an area accessible to the budget staff.
- Continue using available budget preparation tools from the Controller's Office.
- Rotate Finance Division staff to achieve higher cross-trained and qualified back-up personnel to enhance the department's ability to maintain adequate segregation of duties in the event of absence of key staff. Specifically, training and additional duties should be given to the administrative analysts in the Finance Division, the Personnel Officer, and the back up clerks in the payroll unit.



# CHAPTER TWO: FACILITIES

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***The District Attorney has begun to improve its management of facilities and fixed assets.***

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We reviewed the department's information technology system, its use of office and storage space, and its management of physical assets. Overall, we found that the new district attorney has begun taking steps to manage the department's facilities more efficiently. The City Attorney's Information System Director is advising the District Attorney staff with developing an information technology strategic plan and to improve the overall functioning of this area. The Law Office Manager is reorganizing the department's storage spaces and document tracking and retrieval systems to enhance security and use limited space more efficiently. Based on prior year studies recommending the replacement of the Hall of Justice in the next several years, we have included information about the General Obligation bond process and recommendations to begin this planning process.

## **THE DISTRICT ATTORNEY'S INFORMATION TECHNOLOGY SYSTEMS ARE INADEQUATE**

The Information Systems infrastructure of the District Attorney's Office is in disarray and will require an extensive reorganization to create an effective and efficient operation. Computer equipment has been stored in hallways and storage rooms. Except for the computers and monitors in the 7<sup>th</sup> St. storage room, which are obsolete, this equipment is being saved for possible future use. Staff access to e-mail and a current inventory of IT equipment have only recently been completed. The finance and legal staff members have reported that their technology is outdated and performs slowly. Further, staff members are not involved in making decisions about the department's information system, and some respondents to our department survey described employees' playing games on their computers during work time.

The City Attorney's Information Systems Director spent several weeks evaluating current conditions in the DA's information systems. He reviewed staff capabilities, information technology policies and procedures regarding the use of the overall system, and also use of the Internet and email. He reviewed software application issues, such as case management, court and assignment calendars, and courtroom and research applications, as well as service contracts, training and support.

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***Current IT staff lack the skills to address the future needs of the department.***

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IT staff consists of two FTE employees: a 1024 IS Administrator-Supervisors, and a 1011 IS Technician. IT staff members have been addressing the department's day-to-day needs, but lack sufficient training to properly manage current systems and future needs. Further, until recently a volunteer has been working in the IT unit. While volunteer assistance can be useful to a busy department, the Information Technology system includes a great deal of sensitive information and as such is not an appropriate unit for volunteer assistance. Unlike City employees who are accountable to department management, volunteers may not be qualified or held responsible for work they perform.

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***The new case management system, DAMION, has been difficult for the department to implement.***

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The City Attorney's Information Systems Director has also assisted the department with some policies and procedures. He has made available examples from other departments of Internet and email use policies, a checklist of hiring processes and the foundation of an emergency contact database. The District Attorney can customize these documents for its own use. The department is beginning to adopt DAMION, a new case management system that is customized for managing district attorney files and cases. Through the JUSTIS Committee (a body representing all the City's criminal justice agencies and formed to acquire and implement data sharing and case management tools), the City has invested over \$1 million in software, hardware and technical support staff hours to develop DAMION for the District Attorney's Office. Although the system was officially implemented in November 2003, only the Victim Witness Division is using the system at a level even close to its potential. Full implementation has been slow; the Law Office Manager is working with one Assistant DA Investigator on the case management system, and the Manager estimates that implementation will take another year and a half at this level of staff support.

The Information Systems Director states that the process of bringing DAMION to the District Attorney's Office has been unsuccessful. Specific reasons include: a lack of executive sponsorship, an absence of meaningful communication between stakeholder departments, insufficient knowledge of the actual business needs of the department by those directly steering the development of the system and a general failure to "take ownership" of the project.

The Information System Director recommends full implementation of DAMION (and its interface with the criminal justice agencies' JUSTIS system) and urges the District Attorney's Office and the Department of Telecommunications and Information Systems (DTIS) to form a true collaboration. This will require a strong commitment from executive level staff at both the District

Attorney's Office and DTIS to address steps that were skipped during system development and implementation. It also includes identifying a skilled project manager and other staff who understand the system's business, technical, and maintenance requirements; engaging end-users and other stakeholders throughout the implementation and any redevelopment process; and making an effort to improve communication between DTIS, the District Attorney's Office, and the software vendor. Without these changes it is unlikely that DAMION will fulfill the needs of the District Attorney and JUSTIS.

Improvements to the department's information technology systems will continue for the next several months. We encourage this effort and believe that expanded automation will greatly increase the District Attorney staff's ability to be more productive and effective in the future.

## Information Technology Recommendations

As work to enhance the department's information systems continues, the Information Systems Director has developed recommendations for the department's leadership and Information Technology staff, listed in summary below. To continue improving the department's information technology systems, the District Attorney should:

- Expand IT staff and its capability. The current skill level of staff cannot adequately support a department with multiple locations and a complex case management system. The system needs a project or IT manager and an IT administrator.
- Consider the following options if new positions are not available: exchange vacancies from other functional areas into IT; provide technical training for current staff; or upgrade current IT job classifications to recruit staff with higher skill sets.
- Assess requirements needed to upgrade the networking environment to current industry standards of operation.
- Convene an IT Advisory Committee of attorneys and staff with the initial task of reviewing and documenting department workflow.
- Establish department standards, policies and procedures approved by the IT Advisory Committee.

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***Current IT staff members do not have the skills to support the DAMION system.***

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- Identify the DAMION case management system as a critical IT project for the current budget cycle and design an implementation plan to effectively expand its capabilities and use within the office.
- Initiate the design of critical IT projects for future budget cycles through a collaborative effort of the administrative staff, the IT staff and the IT Advisory Committee.

## **THE DISTRICT ATTORNEY LACKS SUFFICIENT SPACE AT THE HALL OF JUSTICE**

The District Attorney has 241 staff members, working at three locations. There are 109 attorneys on staff, five of whom are on leave. All but 71 employees work at the Hall of Justice. Other staff members work at other locations; the 10 members of the Juvenile Division work at the Youth Guidance Center, and 61 members of the Consumer Fraud, Welfare Fraud, Insurance Fraud, and Elder Abuse units work at a satellite office at 732 Brannan Street. In addition, the department rents storage space at 502 7<sup>th</sup> Street.

The department occupies 32,400 square feet of space at the Hall of Justice, with most of this space (29,700 square feet) on the third floor. The department has 2,700 square feet on the second floor, and 1,300 square feet on the first floor, plus some additional storage space in the basement. 161 District Attorney employees work at the Hall of Justice, for an average of just over 200 square feet per person. This ratio meets the City's average allocation of 200 square feet per person, used by the Budget Analyst and others as a starting point when evaluating how much space a department needs to achieve its mission.

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***Most attorneys share office space.***

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Although the total amount of space assigned to the District Attorney is within the standard used by the city, this allocation does not take into account additional storage or conference space that might be required by departments, such as the District Attorney, that provide legal services. The Public Defender has 24,332 square feet of space in its main office, housing 128 employees for a ratio of 190 square feet per person. While this ratio is lower than the space occupied by the District Attorney, it assumes that the existing space is configured properly to utilize the space for office use. The District Attorney's space is not configured to maximize the entire space, as some areas are used only for storage, common areas, and other non-office functions. The physical layout of the building limits the District Attorney's ability to configure its space to efficiently.

Our review and inspection of the space revealed that most attorneys share office space. Attorneys reported that they have a very difficult time finding private space in which to interview witnesses. Managers also reported their need for private space to discuss personnel matters. The department also must provide office space for the Attorney General and attorneys from other counties when they come to try cases in San Francisco.

The second floor office space was taken over by the District Attorney when the Public Defender left. This area houses the paralegals, grant attorney, the gang unit and the finance division. The storage and handling of gang files require a high level of security because that information is particularly sensitive and confidential. The Subpoena Unit occupies a small space on the first floor, out of which the unit handles 300 to 500 subpoenas per day. The Brannan Street site houses units that are funded by grants, and the department has not housed units funded by the General Fund there. Although our review indicated that no vacant space exists in the Hall of Justice that could alleviate the overcrowding of the District Attorney's work areas, space planning and the use of modular furniture may improve the condition until a more permanent solution is developed. In addition, the department could perform a cost allocation to determine the cost of housing some portion of General Fund projects or units at the Brannan Street site.

### ***Storage***

At the time of our review, there were boxes of files in every room, including hallways, bathrooms and unused staff cubicles. Box contents were vaguely labeled, if at all. Two refrigerators, one nonworking, were in the women's bathroom, as well as assorted boxes and other objects. Piles of file boxes included active files, inactive (ready to be destroyed or archived) files, and files that were not in current use but may need to be retrieved on short notice, such as bench warrants.

The District Attorney's basement storage space holds legal, administrative and financial records. The boxes here are somewhat organized, but there is no formal system to track or locate files stored within the boxes. Asset forfeiture files must be cataloged and sent to archives. The department used to have storage space on Treasure Island, but this is no longer available.

While we did not calculate the loss in the department's productivity due to its disorganized storage systems, employees reported difficulty locating necessary records, which slows their work. Cramped office conditions also negatively impact morale in the department, and paralegal staff have been kept from assigned

duties to spend time storing and retrieving documents and moving boxes.

Since our review, the Law Office Manager has created a file management team of three paralegals to handle misdemeanor files. They are indexing all files into a database and sending files to archives according to a record retention schedule. The hallways are mostly cleared, and refrigerators are no longer in the bathroom.

### ***Inventory***

The department has no department-wide policy or procedures for inventorying fixed assets or records. The CFO tags all non-information technology items that come in, and she has some system for inventory, but this is not department-wide. There are asset tags on some information technology inventory, but not all, and there are no asset tags put on the computers the department gets as part of asset forfeiture. The inventory of computer equipment has been completed. The Law Office Manager is working to institute a bar code system that would provide at least box-level inventories for stored legal documents and also to improve security in the Record Room. In addition, DAMION has a file storage function, which will help the department organize its records.

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***The District Attorney has no department-wide policy or procedures for inventory.***

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### **Space Utilization Recommendations**

To make better use of its limited office space and to maintain better control over its fixed assets, the District Attorney should:

- Continue reorganization of both office and storage space; institute bar code system for file boxes and Record Room.
- Engage the assistance of a space planner, either through a contract or from the Bureau of Architecture, to improve current conditions once storage and indexing of records is completed.
- Perform a cost allocation to determine the cost of housing some portion of General Fund projects or units at the Brannan Street site.
- Develop department-wide policy and procedures for inventory of fixed assets.

## **THE CITY SHOULD BEGIN PLANNING TO ISSUE A GENERAL OBLIGATION BOND TO REFURBISH THE HALL OF JUSTICE**

As stated in this report, the District Attorney's space in the Hall of Justice is insufficient to meet its programmatic needs. In addition, other agencies housed in the Hall of Justice likewise have demonstrated that the size and condition of the building is substandard. Over the past several years, City officials have considered presenting a general obligation bond to the electorate for replacing this outdated facility. In 1992, the Hall of Justice was given a Seismic Hazard Rating of 3 (SHR 3) with the lowest possible score being 4. SHR 3 means there is an appreciable life and safety risk to the occupants of the building, and although collapse is not likely, damage may make the building unusable after a seismic event.

A reassessment of conditions at the Hall of Justice in 2001 concluded that repairs to the building would cost \$214 million and replacement would cost \$226 million, with replacement as the recommended course of action. These figures were for construction only, assumed the building was vacant during construction and did not include expansion to accommodate growth. In response to this review, the manager of the Department of Public Works' Capital Asset Management Program verbally estimated to us the total renovation costs to be around \$500 million, including the costs of relocating personnel during construction. Because seven departments occupy the Hall of Justice, there are many interrelated functions, and moving people is very expensive. For this reason, the capital improvement staff members at DPW have concluded that a new facility should be built adjacent to 850 Bryant.

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***A new Hall of Justice is at least seven to eight years away from the time voters approve a bond measure.***

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Strategies for funding the refurbishment of Hall of Justice are being developed as part of a long-term capital plan, which may include several projects to accommodate the various departments within the building. The Department of Public Works is currently working with the Mayor's staff to develop a Citywide, multi-year capital improvement plan that includes repair or replacement of the Hall of Justice and other facilities with similar needs and also an analysis of funding strategies. The current approximation of total capital improvement need for the entire City is between \$3 and 4 billion. According to the Mayor's Office of Public Finance, the City's bond capacity is \$1,803,493,041, minus authorized and unissued bonds, for a total of \$931,433,041.

A new Hall of Justice is at least seven to eight years away from the time voters pass a bond measure. Building an expanded facility adjacent to 850 Bryant will require an eminent domain proceeding on nearby properties, which will take time. Some surrounding property that may be used has housing on it, and the City may need to compensate or otherwise accommodate anyone who may be displaced. Some functions, such as police administration and courts will need to be relocated to alternative space because they will be displaced by the new building.

A description of the General Obligation Bond process is included in Appendix A-2 of this report.

The replacement of the Hall of Justice is a large capital project that will impact many City departments, as well as private sector professionals and the public who use the facility. The space determination for the jails, courtrooms, police station, District Attorney, Public Defender, and Adult Probation offices is a critical feature of this planning. To properly assess the cost and size of replacing the Hall of Justice, planning should begin now so that the proposal can be completed in time to meet next year's deadlines for placing the matter before the voters in the November 2005 election. The City should develop a committee of stakeholders to begin planning for the replacement of the Hall of Justice.

## **THE DISTRICT ATTORNEY HAS NOT MANAGED ITS VEHICLE FLEET PROPERLY**

The department's management of its vehicle fleet has improved in the past year. The District Attorney has pooled some of its vehicles, and the Board of Supervisors revised the Administrative Code to allow eight members of the District Attorney staff to have access to cars on a 24-hour basis. However, we found that commuter benefits are not reported timely or consistently, and inappropriate use of cars has contributed to high maintenance costs.

The District Attorney has a fleet of 54 City-owned vehicles assigned for its business use, of which 15 are assigned to the Welfare Fraud division and three are assigned to the Insurance Fraud division. The remaining vehicles are assigned to investigators, DA division heads, and to the vehicle pool. Employees have access to cars in order to get to and from offsite work engagements, and for some department investigators, these events can happen at any hour. Subpoenas often need to be served in locations outside San Francisco, and the policy has been for investigators who live in those communities to serve subpoenas on

their way into work in the morning, rather than driving to the Hall of Justice, switching cars and going back to serve a subpoena.

It is the City's policy that vehicle assignments should be attached to positions based on need, rather than to individuals. However, in some divisions, we found certain employees who believed that they were entitled to have cars assigned to them personally.

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***A District Attorney employee was driving a City car to and from Tracy every day.***

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In January 2003, the Department of Administrative Services reviewed the District Attorney's vehicle policies and usage. Administrative Services staff found that 43 vehicles were assigned to specific investigators, rather than positions, and 11 additional cars were designated for the District Attorney's vehicle pool. Although there is a parking lot available day and night, the vast majority of the cars were driven home by employees who lived outside the city. None of these employees had the tax for an unpaid benefit added to their paychecks, as federal tax law requires. Further, the cars were not in good condition due to the high mileage accrued on commuter trips. One employee drove a car to and from Tracy every day, adding an estimated 31,200 miles of wear and tear per year. This employee no longer commutes in a City car.

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***The District Attorney regularly exceeds its work order for vehicle maintenance.***

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The District Attorney has an annual work order with Administrative Services' Central Shops to maintain department vehicles, and the agreed amount of \$32,000 is regularly exceeded. In fiscal year 2002-03, the DA spent \$51,618 on parts and labor; costs through January 2004 were already \$34,002 with five months remaining in the current fiscal year. At this rate, the cost to maintain the District Attorney's vehicle fleet will exceed the budget by \$26,000.

Administrative Services' analysis considered all District Attorney units and their functions and concluded that some units definitely need day and night access to cars. These units include those handling police shootings, child protection/abduction, and arson. Four people work in the child protection/abduction unit, and they must follow up cases immediately. Department investigators generally agreed that the arson investigator needs a car, as that person handles over 600 cases each year, but also acknowledged that some investigators had not gone out on calls in many years yet still had cars assigned to them.

Administrative Services recommended that the District Attorney assign no more than 14 cars for individuals or specific units to use during work hours. These cars were to be parked in the lot, rather than driven home by employees. Beyond those 14, Administrative Services found insufficient justification for individual assignments and recommended the department decrease its assigned cars and

expand its use of pool vehicles. In March 2003, the Mayor's Office requested that all City departments reduce their number of City-owned vehicles by 15 percent. While nearly every department complied with this request—even revenue departments, whose compliance was voluntary—the District Attorney did not.

In February 2004, the Board of Supervisors passed an ordinance amending the Administrative Code to stipulate that employees of the District Attorney are in the category of City employees who may drive city-owned vehicles to and from their residences for after hours emergency call back. According to Administrative Code 4.11 (4), these employees must keep a log on the usage of the vehicles, commute miles, the number of times they are called after hours and the day and date. The ordinance further limits the number of such vehicles to eight.

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***District Attorney staff have self-reported their overnight and out-of-county use of vehicles.***

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We reviewed copies of vehicle sign out sheets for overnight and out-of-county use of cars in the vehicle pool and tested a sample of the department's Overnight Vehicle Use Justification Forms from November through December 2003. Cars that are not assigned to employees and authorized for commuting are administered at either Room 301 or the Special Prosecutions Unit. We found reports confirming the use of 10 vehicles by 12 employees from Room 301 who reported the commuting benefit; however, we were not able to verify that these 12 employees were authorized to take cars out of San Francisco. Five employees from Special Prosecutions Unit did not report their trips for the commuting benefit tax as required by the IRS. Sign out sheets from the Special Prosecutions Unit were incomplete, providing no specific dates of use or return. Because this usage is self-reported, we cannot be sure these records represent all overnight and out-of-county trips.

## **Fleet Management Recommendations**

We understand that the Chief of Investigations recently has redrafted departmental procedures on vehicle use and reporting and is monitoring compliance with these procedures. To continue to improve its management of City vehicles assigned to the department, the District Attorney should:

- Work with Administrative Services to gain a full understanding of the appropriate use of City-owned vehicles.
- Enforce applicable provisions of the Administrative Code; ensure that only the eight approved cars are used for commuting.

- Establish a system to monitor all department vehicles. Administrative Services is working with the Board of Supervisors to obtain and implement a Citywide tracking system for all City cars. Until that system is in place the District Attorney should keep its own records of maintenance and fuel expenses, vehicles assigned to individuals and pool vehicles, commuter benefit tax reporting and records of all overnight and out-of-county use.
- Instruct staff members who use city cars for commuting to report the benefit as part of their payroll, pursuant to IRS regulations.
- Consider reimbursement for use of personal cars for City business for “work done on way home,” rather than maintaining a large city vehicle fleet. The District Attorney should evaluate the actual use of each of its cars and consider reducing its vehicle fleet to reduce costs.



# CHAPTER THREE: GENERAL MANAGEMENT

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To assist the new District Attorney to better organize and deploy her staff resources upon entering office, we reviewed staff workloads, qualifications, work assignments, and morale. We found a department-wide problem of staff members' performing duties at levels above or below their actual job classifications. Further, some staff members are underqualified or undertrained for the positions they hold, which limits the effectiveness of entire divisions. Morale appears to be low, and personnel report feeling overwhelmed by the volume of work. Policies and procedures are inadequately documented.

This study did not include a review of the effectiveness of the deployment of district attorneys or investigators. Therefore we do not comment on the adequacy of staffing in these areas, but instead provide options and comparative information that can be used by the District Attorney when considering organizational changes.

This section of the review provides findings and recommendations to improve the overall efficiency of the District Attorney. In addition to recommendations specific to individual divisions, we propose that the District Attorney develop the department's efficiency plan and revise its performance measures.

## REVIEW OF ATTORNEY WORKLOAD AND STAFF SUPPORT

The District Attorney asked us to evaluate its attorney caseloads and staff support to address a widespread impression that prosecutors carry particularly high caseloads and receive little secretarial or paralegal support. To evaluate caseloads, we surveyed attorneys in the District Attorney's office and compared San Francisco to district attorney offices in Alameda, Santa Clara, and San Diego and to the San Francisco Public Defender and City Attorney offices.

The attorney survey was developed in conjunction with department managers to assess opinions regarding caseloads; case types; backlogs; time spent performing attorney, secretarial, paralegal, and investigator tasks; ability to try and manage cases; and the need for caseload standards. 102 of the 105 attorneys currently working in the District Attorney's Office returned completed

surveys to the Controller’s Office. The survey and additional analysis not discussed below can be found in Appendix B(1)(a) and B(1)(b).

To evaluate the level of support attorneys receive, we met with legal secretaries, paralegals, and administrative managers in San Francisco and in the jurisdictions mentioned above. The support staff assessment includes feedback received from the attorney survey and interviews with interviews with staff, comparisons to how other jurisdictions use support staff, and an analysis of job descriptions, time studies, work products, and the potential impact of the DAMION system on secretaries. Materials used to analyze the support staff can be found in Appendix B(3).

To ensure the caseload and staff data being collected addressed the department’s concerns, we met weekly with management in the District Attorney’s Office. When we developed time study information, we shared results with the staff or staff supervisor providing the data.

District Attorney Office Overall Comparisons				
	SF District Attorney	Alameda Co DA	San Diego Co DA	Santa Clara Co DA
<b>Total for FY 2003-04</b>	<b>\$31 m</b>	<b>\$48 m</b>	<b>\$110 m</b>	<b>\$72 m</b>
General Fund	\$22 m	\$42 m	\$45 m	\$60 m
Grants	\$6 m	\$6 m	\$25 m	\$6 m
Other	\$3 m		40 m	\$5 m
Cases Annually	22,882	34,564	48,995	37,641
<b>Total Staff in Following Areas</b>	<b>202</b>	<b>347</b>	<b>492</b>	<b>450</b>
Attorneys	110	160	199	205
Investigator	53 (10 non sworn)	94	126	104 (7 non sworn)
Paralegals	19	4	100	24
Secretaries/Clerks	20	89	67	117

### ***Cross Jurisdictional Comparisons of Caseloads and Support Staff***

The table above provides information from other District Attorney Offices. While this information can be useful, it is important to note that differences in caseloads, budget, organization and geography limit the number of conclusions that can be drawn. These differences include the following:

- District Attorneys generally use either vertical integration (when one attorney carries a case from beginning to end) or horizontal integration (when several attorneys work on a case, in accordance to their unique assignment). Other jurisdictions generally try their cases horizontally, while

San Francisco's District Attorney tries some of its cases vertically and some horizontally.

- San Francisco is the only jurisdiction without several branch offices.
- San Francisco has the fewest attorneys—110—while San Diego has the greatest number of attorneys at 295.
- Total felony, misdemeanor and juvenile caseload vary from a low of 23,000 in San Francisco to a high of 49,000 in San Diego.
- Budgets vary from a low of \$31 million in San Francisco to a high of \$109 million in San Diego.
- San Francisco's District Attorney reviews approximately 25,000 complaints that in other jurisdictions are handled by a police department prescreening process. In these jurisdictions, the District Attorney does not handle complaints. Reviewing complaints adds a great deal of work to the District Attorney's workload.

Taking these differences into account, we were able to develop some conclusions regarding attorney caseloads, support staff to attorney ratios, and how support staff is deployed in other jurisdictions.

### **Attorney Caseloads**

While the number of cases between jurisdictions vary widely, the number of felony cases across San Francisco, Alameda and Santa Clara are about the same (approximately 9,000). Even with similar caseloads, jurisdictions have very different approaches to their deployment of felony attorneys. Detailed caseload comparisons can be found in Appendix B(2)(a). Three notable findings are listed below:

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***The number of felony cases in San Francisco is approximately the same as in other jurisdictions. While the number of felony attorneys is the same in San Francisco as in Alameda, the number of attorneys is much larger in Santa Clara.***

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1. The number of felony cases per attorney per year in San Francisco is similar to that of Alameda, while the felony caseload in Santa Clara differs significantly. Caseloads equal one attorney to 110 cases in San Francisco, one to 106 in Alameda, and a much lower one to 62 cases in Santa Clara. Alameda and San Francisco have similar caseloads in most units, with notable exceptions being Career Criminal, Domestic Violence, and Narcotics. Please see the Caseloads per Attorney table on the following page.

Unfortunately, Santa Clara does not track cases using the same categories as San Francisco and Alameda. This makes it difficult to understand the large variance in cases per

attorney. We do know that Santa Clara places attorneys in units that match those used in San Francisco. While more in-depth study of each jurisdiction's caseloads is required to draw any strong conclusions, the way Santa Clara staffs its units suggests that it may be possible to reduce felony caseloads by placing more attorneys in General Litigation and Special Prosecutions. San Francisco has 11 attorneys in the General Litigation unit while Santa Clara has 36, and 11 attorneys in the Special Prosecutions unit while Santa Clara has 23. Only Santa Clara has a similar ratio of attorney staff in the felony units, so similar comparisons to other jurisdictions could not be made.

2. San Francisco has two attorneys in the specialized Law and Motion division compared to eight attorneys in Santa Clara's specialized Writs and Appeals division. Both divisions aim to decrease the workload for attorneys in other units, so Santa Clara may be able to reduce caseloads in its other areas by placing more attorneys in this type of specialized unit.
3. Felony caseloads in San Francisco and Alameda are similar, with comparable numbers in the gang and sexual assault units. San Francisco has lower caseloads in the domestic violence and homicides units. In contrast, Alameda has lower caseloads in the career criminal and narcotics units. Since only Alameda provided information about caseloads in their specialized units, we could not make comparisons to other jurisdictions.

The tables below provide a comparison of district attorney offices' staffing and caseloads.

Total Caseload Comparison				
Type	San Francisco	Alameda	San Diego	Santa Clara
<b>Total</b>	<b>22,882</b>	<b>34,564</b>	<b>48,955</b>	<b>37,641</b>
- Felony	8,918 (39%)*	8,625 (25%)	16,624 (34%)	9,235 (25%)
- Serious Felonies		1,200		
- Career Criminal Unit	100	15	36	
- Domestic Violence Unit	580	761	345 felony, 1034 misd	
- Gang Unit	121	58	359 felony, 40 misd	
- Homicides Unit	32	122	Not Available	
- Narcotics Unit	4,830	720	1,748 felony, 110 misd	
- Sexual Assault Unit	340	215	208 felony, 1 misd	
- Misdemeanor	12,122 (53%)	23,409 (68%)	26,669 (54%)	24,890 (66%)
- Juvenile	1,842 (8%)	2,530 (7%)	5,662 (12%)	3,516 (9%)

\*This includes approximately 3, 287 felony rebookings.

Caseloads Per Attorney			
Unit	San Francisco	Alameda	Santa Clara
- Felony	110	106	62
- Serious Felonies			
- Career Criminal Unit	50	8	
- Domestic Violence Unit	64	190	
- Gang Unit	24	29	
- Homicides Unit	6	11	
- Narcotics Unit	483	360	
- Sexual Assault Unit	38	43	
- Misdemeanor	866	1,018	1,556
- Juvenile	307	230	293

Note: San Diego does not assign attorneys by case or type, so information was not available.

Number & Distribution of Attorneys (numbers represent budgeted positions)				
	San Francisco	Alameda	San Diego	Santa Clara
<b>Attorneys (Total)</b>	<b>110</b>	<b>160</b>	<b>295</b>	<b>205</b>
- Felony	81	81	N/A	150
- General Litigation	11	N/A	N/A	36
- Special Prosecutions	11	N/A	N/A	23
- Career Criminal Unit	2	2	3	10
- Domestic Violence Unit	9	4	29	9
- Gang Unit	5	2	18	5
- Homicides Unit	5	11	N/A	3
- Narcotics Unit	11	2	18	17
- Sexual Assault Unit	10	5	12	16
- Misdemeanor	14	23	N/A	16
- Juvenile	6	11	N/A	12

### ***Attorney Work Hours and Backlog of Cases***

The results of our survey showed various opinions from attorneys about their caseloads. Most attorneys responded to our survey that they are working too long and have a backlog of cases. Backlog is defined as cases that have been set more than once for a preliminary hearing or jury trial and have been continued for any reason. Approximately 70 percent of attorneys work more than 50 hours per week, yet 89 percent have a backlog of cases. The backlog is 21 to 50 cases for 26 percent of the attorneys, and 10 or fewer cases for 32 percent of the attorneys. Attorneys believe they have sufficient time to handle cases and clients. While they are generally dissatisfied with high count of caseloads, they do feel that they are adequately prosecuting their cases. Attorneys also believe that time limitations force them to prioritize their cases.

They reported that they spend most of their time on casework, preparing court calendars and waiting in court. Attorneys stated that the while caseloads tend to be unreasonable, if they had more time to concentrate on legal work their caseloads would be reduced to a more manageable level. When asked if they prefer that the District Attorney set caseload standards for each attorney, 68 percent responded that they want maximum caseload standards, and 83 percent replied that such standards should be weighted based on the seriousness of the offenses.

### ***Attorney Staff Support***

A large majority of assistant district attorneys responded that they spend a lot of time on tasks that could be performed by secretaries and paralegals. Over 30 percent stated that they spend 20 percent or more of their work day on secretarial tasks such as copying, writing briefs, writing jury instructions, and typing memoranda. Further, 67 percent of attorneys stated that they also spend over 10 percent of their time performing paralegal duties such as investigating and compiling case materials; interviewing witnesses and/or victims; assembling legal documents to prepare for trial; drafting complaints, affidavits, and motions; performing legal and statistical research for litigation; and analyzing dispositions, exhibits, and pleadings to extract facts.

Attorneys want improvements in the amount, organization, and quality of staff support by increasing the number of paralegals and/or reorganizing paralegal assignments and functions. 32 attorneys want to increase the number of secretaries and support staff. They also responded that secretarial support should be changed to improve productivity in the office. Specifically, they responded that the secretarial assignment should be reorganized; that the quality of secretarial work needs to be improved, that they want better support in the copying and transcription services, and filing services should be improved.

### ***Attorney Caseload Recommendations***

To better allocate attorneys' workloads, the District Attorney should:

- Work with the police department to transfer the function of prescreening charges that are not filed. This would significantly reduce the 25,000 complaints every year that do not proceed toward prosecution, leaving attorneys more time to handle felony and other high priority cases.
- Consider redistributing attorneys among specialty felony units in order to reduce the time spent on preparing cases;

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***Attorneys spend a lot of time on administrative and paralegal tasks.***

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this reassignment could in turn reduce the workloads of attorneys assigned to other divisions.

## SUPPORT STAFF REVIEW

We collected and analyzed a range of data regarding legal secretaries and paralegals. This included the attorney survey; reviews of staff support in other jurisdictions; interviews with managers, secretaries, and paralegals; and analysis of specific work and system documents (e.g., job descriptions, time sheets, DAMION documentation, and invoices). Charts and tables from this analysis can be found in Appendix B(3).

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***Most paralegals perform administrative tasks, rather than more complex paralegal work.***

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### ***Support Staff to Attorney Ratios***

The overall ratio of investigators and paralegals to attorneys in San Francisco compared to other jurisdictions shows that San Francisco is on par with other jurisdictions. For legal secretaries and clerks, San Francisco appears to be under staffed. Other support staff classifications in finance, information technology, and victim witness support were not included. Additional information about the use of legal secretaries in other jurisdictions is discussed later in the chapter.

Attorney and Support Staff Comparisons					
	SF DA	SF PDR	Alameda	San Diego	Santa Clara
Number of Attorneys	110	90	160	199	205
Ratio of Investigators to Attorneys	1:3 (sworn) 1:2 (total)	1:6	1:2	1:2	1:2
Ratio of Paralegals to Attorneys	1:6	1:9	N/A	1:3	1:9
Ratio of Secretaries and Clerks to Attorneys	1:5	1:5	1:2	1:4	1:2

Comparisons in the above chart are somewhat distorted by Alameda, which does not hire traditional paralegals but uses other support staff or expects attorneys to do these tasks.

Furthermore, the chart does not show how paralegal and investigator support is used in San Francisco. Most of San Francisco's 19 paralegals perform office administrative tasks rather than more complex paralegal work. The majority of San Francisco's 53 investigators are funded by grants that limit their work to specific areas. As a result, the Special Prosecutions unit

has a one-to-one investigator to attorney ratio, while the criminal unit has a one-to-eight ratio.

### ***Deployment of Support Staff in Other Jurisdictions***

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***The criminal unit in San Francisco has a 1:8 ratio of investigators to attorneys.***

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Each of the jurisdictions surveyed had a different approach to providing attorney support. In Alameda, support staff tends to function at either a very high level or a low level. High-level workers, such as legal secretaries, perform critical tasks from research to complex analysis and litigation support. Lower-level staff members, such as clerks, focus on data entry, filing, phone support, copying and other administrative tasks. In San Diego, legal secretaries provide high-level support by doing all of the discovery and much of the advanced trial work for attorneys.

A review of job descriptions and tasks performed by legal secretaries in Alameda, Santa Clara, and San Diego listed the following duties and skills that are not required for secretaries in San Francisco:

- Ability to work independently in the absence of instructions
- Ability to compose routine correspondence and compose correspondence independently
- Ability to check legal documents for correctness and completeness
- Ability to maintain law books or law library
- Ability to collect and provide information to courts, law enforcement, and opposing legal parties

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***Legal secretaries in other jurisdictions are required to perform more duties and have higher skills than in San Francisco.***

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Santa Clara has created specialized legal support units to perform administrative tasks such as filing, intake, transcription, discovery, and complaint generation. These units work closely with attorneys to free them from nonessential paperwork.

The San Francisco City Attorney assigns legal secretaries to a wide range of tasks. They are each assigned to one of 23 attorney litigation teams where they are responsible for both analytical and administrative tasks. Although the secretaries work on different teams, they report to a centralized administrative support manager.

In addition to the models discussed above, career paths and technology help other jurisdictions manage their legal support. Alameda, Santa Clara, and San Diego all provide career paths that allow clerical and other support staff to move into high-level posts. By having multiple classifications below legal secretary and paralegal, these agencies are able to develop in-house talent and reward strong performers.

All the other jurisdictions use a case management system and other technology to manage their work more effectively. In these offices, both support staff and attorneys enter data, retrieve documents, view calendars, generate reports and produce work—such as briefs and subpoenas—using the office automation system. At this time, the District Attorney does not yet utilize the case management system. The department should establish expectations during the implementation of DAMION for how all staff, including attorneys, will make the best possible use of this system.

Specific findings on the use of support staff in the San Francisco District Attorney's Office include the following:

1. The current use of a secretarial pool to provide a range of assistance is not efficient. Employees in this unit are frequently interrupted, which slows their work. In addition, a high level Secretary II spends over half her day assigning duties, overseeing work, and managing complaints. Secretarial staff should be able to work independently and manage their own time. The time study of the secretary pool can be found in Appendix B(3)(b). As of April 2004, the District Attorney has re-assigned secretaries from the pool to divisions in order to improve administrative support to attorneys.
2. Implementing DAMION will reduce the time spent on many tasks currently performed by the secretarial pool, which should then enable secretaries to provide more direct assistance to attorneys, paralegals, and other staff. See Appendix B(3)(d) for the specific time savings.
3. Support staff has not completed office workflow processes and other key steps to analyze how DAMION will impact the complaint warrant, Motions to Revoke (MTR), and subpoena generation processes. Without these processes and plans, it will be difficult to implement and maximize the utility and time savings of the DAMION system.
4. Paralegals perform too much administrative work to provide attorneys with meaningful assistance. A Legal Secretary, Clerk or Transcriber could complete three quarters of the tasks paralegals currently perform. A chart showing these specific tasks can be found in Appendix B(3)(h).
5. Opportunities for career development, training, and other efforts to improve performance for secretaries and paralegals are extremely limited. For example, none of the support staff has received a formal performance evaluation.

6. The overwhelming majority (17 out of 19 staff designated as paralegals) are classified as 8132 District Attorney’ Office Investigative Assistant rather than the 8173 Legal Assistant classification used for paralegals throughout the City. As a result, staff members performing paralegal duties in the District Attorney’s Office earn 14 percent less per year at the top of their range than their counterparts in other City departments. In addition, the top step of the Legal Secretary I classification is 8% greater than the top step of the DA Office Investigator Assistant, even though the tasks performed by this group require less skill. The similarities between DA Investigator Assistant and Legal Assistance can be found in Appendix A (3)(e).

Finally, department secretaries are performing tasks that could be done at considerably lower costs by Clerk Typists and Transcribers. The following chart is based on average times to translate a 30-minute tape from a contractor’s invoices and from Legal Secretaries in the District Attorney’s Office. See the Transcription Cost Worksheet in Appendix A(3)(c) for more information about the cost differences.

<b>Transcription Cost 30 minute tape</b>			
<i>Provider</i>	<i>Hourly Wage</i>	<i>Average Time to Translate</i>	<i>Cost</i>
Contractor	\$ 35.00	2.1 hours	<b>\$ 72.82</b>
Legal Secretary I (Civil Service)	\$ 35.05	3.6 hours	<b>\$127.06</b>
Transcriber (Civil Service)	\$ 27.41	3.6 hours	<b>\$ 97.88</b>

This data indicates that the District Attorney should consider converting some of its existing staff secretaries who perform transcription to either lower paid clerical positions, or contract out this function at a lower cost.

***Results from Review of Other Operations***

Finally, through our discussions with the Finance Division, we found that the work volume in the Finance Department was also quite high. Division staff members reported that they work an average of 50 hours per week and work every other weekend during budget season. The CFO emphasized that Finance staff should have more advanced analytical skills. A vacant 1824 Principal Administrative Analyst exists on the Finance Division’s budget; however, due to budget constraints, the position has not been filled and is currently omitted from the organization chart as a vacant position. Until budget constraints are resolved, the Finance Division should utilize cross training and re-assignment of job responsibilities to re-distribute its workload.

## ***Morale***

Throughout our review we found that District Attorney staff members feel they are working under very difficult conditions. We heard members of all divisions say that they are understaffed and that their workload is inordinately high. Inadequate information systems delay legal, financial and administrative work, contributing to this frustration.

Based on the attorney survey and the support staff assessment, significant change needs to occur in the level and quality of attorney assistance, including revising the District Attorney's training, deployment and supervision of legal secretaries and paralegals. The long-term lack of a staffing plan for the attorney support function, crowded space, and virtually no automation tools have resulted in little meaningful support for attorneys. Efficiency gains, implementation of the DAMION system and better management of transcription and other support services provide a valuable opportunity to institute reforms right away.

## **Support Staff Organization Recommendations**

To improve its overall effectiveness and efficiency of how support staff in the department, the District Attorney should consider the following recommendations:

- Develop a reorganization plan in conjunction with the implementation of DAMION to adjust work flow processes for complaints, warrants, motions to revoke, jury instructions plan, and case filing to take advantage of the new system. This plan should solicit input from attorneys, paralegals, secretaries, technology staff, and others to ensure success.
- Begin moving legal secretaries from the pool to attorney units or to more specialized units as soon as the DAMION system is utilized to perform complaint generation. Moving secretaries will enable them to provide more direct support to paralegals and attorneys working in those units. Otherwise, the District Attorney should consider creating a specialized unit to manage complaints, court calendars, transcription or other tasks that can be centralized.
- Evaluate the process for requesting, preparing, and delivering tape transcriptions. Consider shifting proficient legal secretaries or other staff to a transcription or word processing unit until the department can either hire

transcribers or senior clerks to provide this service, or contract out transcription work.

- Begin transferring or eliminating vacated positions to provide attorneys with more paralegal or administrative assistance. New 8173 Legal Assistants and more 1426 Senior Legal Clerks/1430 Transcriber Typists are needed. Salary savings could also be used to increase budget for sending tapes for transcription. The goal is to shift DA Investigator Assistants to Legal Assistants in order to reduce the cost of transcribing tapes and to free legal secretary and paralegal time to increase the level of attorney support.
- Update the job descriptions and salary structure for the paralegal position. This includes moving paralegals out of the 8132 District Attorney's Investigative Assistant Classification to the 8173 Legal Assistant classification used by other city departments. The additional cost and reduced flexibility of the higher paying and permanent position will be offset by savings achieved in lowering the classification used to provide clerical support, and would improve morale and attract higher-skilled candidates.
- Implement career development paths, training programs, and performance reviews for support staff.

## **AN EFFICIENCY PLAN CAN HELP THE DISTRICT ATTORNEY CLARIFY ITS PRIORITIES**

As described in Chapter 88 of the Administrative Code, every City department was required to submit an Efficiency Plan to the Mayor and Board of Supervisors in October 2003. An efficiency plan can provide the department with an opportunity to establish priorities and set goals and objectives to help it achieve its mission. The District Attorney is the only City department that did not submit a plan in 2003. Now that the new District Attorney has taken office, the department should prepare and submit a plan as soon as possible.

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***The District Attorney was the only City department that did not submit an Efficiency Plan in 2003.***

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There are four major components to an efficiency plan:

- Strategic planning
- Customer service
- Performance planning
- Performance evaluation.

The strategic planning element includes development of a departmental mission and general goals and objectives;

identification of related performance goals and objectives;  
identification of relevant external factors affecting achievement;  
and development of an evaluation plan.

The performance planning and evaluation elements involve establishment of measurable goals that focus on outcomes and customers; a plan for how to meet those goals; and establishment of indicators (performance measures); comparison of actual performance with goals; explanation of goals not met; and comparison of current plans with prior year performance.

Chapter 88 also anticipates departments' development of performance-based budgets. While the City's current budget process has not historically linked costs to strategy and performance, departments should be allocating limited resources and managing their operations in a way that supports the department's purpose and achievement of its priorities.

## **PERFORMANCE MEASURES CAN HELP THE DISTRICT ATTORNEY ACHIEVE ITS OBJECTIVES**

Used effectively, performance measures can help the District Attorney evaluate the success of its work over time and maintain a department-wide focus on improvement.

The District Attorney's current measures fall into three general categories: crime abatement, community support and administration. The District Attorney's measures have included:

- Numbers and percentages of certain types of cases that are “vertically prosecuted”; i.e., the same prosecutor stays with the case throughout all stages until resolution, making it easier on the victim;
- Timeliness of investigations, witness appearance notices, and fiscal grant reports;
- Number of “career criminal” cases reviewed and filed;
- “Career criminal” attorney caseloads;
- Number of cases diverted to community programs;
- Percentage of abducted children recovered;
- Number and percentage of domestic violence victims provided court accompaniment; and
- Number of victims receiving compensation for losses as a result of crime.

### ***Measures used in other Agencies***

The department would benefit from increasing its performance outcome measures, which would show the results of departmental actions. While we understand that outcomes are determined only partially by departmental action, and also by a variety of other factors, measuring outcomes can demonstrate progress toward departmental goals. For example, the Santa Barbara County district attorney measures:

1. The percentage of felony cases that are disposed of before filing of Information in Superior Court; and
2. The percentage of convictions in those cases that are not resolved by the preliminary hearing stage.

The first measure is intended to indicate efficient use of justice system resources; the second both efficient processing and “appropriate use of criminal sanctions as a deterrent.”

Efficiency measures are also useful, particularly for a department such as the District Attorney that is reorganizing to improve its use of staff resources. Efficiency measures show the cost in dollars or staff hours of providing a service, or the amount of service that can be provided for a given amount of money or time. For example, the Franklin County, Ohio district attorney uses two levels of efficiency measures:

1. The cost for a unit of output – e.g., \$1,346 per adult felony case disposed; and
2. The cost for the desired outcome – e.g., \$1,350 per case disposed that was “rendered through proper prosecutorial representation.”

Because the District Attorney works closely with the Police Department and both departments focus on decreasing crime in the community, these departments could benefit from shared performance measures on violent crimes. Current Police measures include: incidence of violent crime, homicide in particular, and property crime; arrests of adults and juveniles for these crimes, and clearance rates for these crimes. District Attorney measures may include: arrests reviewed, cases charged, number of cases per attorney, and possibly conviction rates. Categories are usually felony (homicide in particular) misdemeanor and juvenile cases.

## **Performance Measurement Recommendations**

We understand that the department is revising its performance measures this year to better measure the outcome of its work. To further enhance its performance measurement and improve its overall functioning, the District Attorney should continue to work with the Controller's Performance Management Division to:

- Develop an efficiency plan and submit the plan to the Mayor.
- Develop more efficiency measures show the cost in dollars or staff hours of providing a service, or the amount of service that can be provided for a given amount of money or time.
- Develop measures of violent crimes in conjunction with the Police Department.

We concluded our review with an exit conference at which we discussed our findings and recommendations with the District Attorney and her staff. We are willing to clarify the data or conclusions at any time or to respond to questions from the Department. Finally, we are able to provide technical assistance to the District Attorney with implementing some of these recommendations.

We limited our review to those areas specified in the introduction of this report.

**Staff: Controller's Office**

Monique Zmuda, Deputy Controller  
Millicent Bogert  
Brian Strong  
Linda Yeung  
Lawrence Chiu  
Kathleen Gill  
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Frances Lee  
Loretta Lum  
Victoria Santos  
Winnie Woo

**City Attorney's Office**

Dale Riley

cc: Mayor  
Board of Supervisors  
Civil Grand Jury  
Budget Analyst  
Public Library  
KPMG LLP

# APPENDIX A-1: Fiscal Year 2004 Budget vs. Actual Salaries Report

BVA\_1010  
Run Date : 02/25/04

City and County of San Francisco - Controller's Office  
Pay Period Ending 1/2/2004

Page 1 of 1

## Fiscal Year 2004 Budget vs Actual Salaries Report By Department, Object, and Class

Department : DAT DISTRICT ATTORNEY

Class and Title	Current Year			Budget Year	
	Actual	Budget	Variance	Budget	Variance
<b>001 PERMANENT SALARIES-MISC</b>					
0923 MANAGER III	1.00	1.00	0.00	1.00	0.00
1011 TECHNICIAN-ASSISTANT.....	1.00	1.00	0.00	1.00	0.00
1024 ADMINISTRATOR-SUPERVISOR.....	1.00	1.00	0.00	1.00	0.00
1270 DEPARTMENTAL PERSONNEL OFFICER.....	1.00	1.00	0.00	1.00	0.00
1404 CLERK.....	2.00	2.00	0.00	2.00	0.00
1424 CLERK TYPIST.....	0.00	1.00	1.00	1.00	1.00
1426 SENIOR CLERK TYPIST.....	1.00	3.00	2.00	3.00	2.00
1458 LEGAL SECRETARY I.....	10.37	12.25	1.88	12.25	1.88
1480 LEGAL SECRETARY II.....	2.00	3.00	1.00	3.00	1.00
1520 CONFID SECRETARY TO DISTRICT ATTORNEY...	1.00	1.00	0.00	1.00	0.00
1708 SENIOR TELEPHONE OPERATOR.....	1.00	1.00	0.00	1.00	0.00
1823 SENIOR ADMINISTRATIVE ANALYST.....	1.00	1.00	0.00	1.00	0.00
1824 PRINCIPAL ADMINISTRATIVE ANALYST.....	0.00	1.00	1.00	1.00	1.00
8104 VICTIM & WITNESS TECHNICIAN.....	1.00	3.00	2.00	3.00	2.00
8129 VICTIM/WITNESS INVESTIGATOR I.....	13.57	14.15	0.58	14.15	0.58
8131 VICTIM/WITNESS INVESTIGATOR II.....	8.00	7.20	-0.80	7.20	-0.80
8132 DISTRICT ATTORNEY'S INVESTIGATIVE ASST..	23.81	26.31	2.50	26.31	2.50
8133 VICTIM/WITNESS INVESTIGATOR III.....	4.95	4.88	-0.07	4.88	-0.07
8135 ASST CHIEF VICTIM/WITNESS INVESTIGATOR..	3.00	3.00	0.00	3.00	0.00
8137 CHIEF VICTIM/WITNESS INVESTIGATOR.....	1.00	1.00	0.00	1.00	0.00
8146 DISTRICT ATTORNEY'S INVESTIGATOR.....	23.59	20.27	-3.32	20.27	-3.32
8147 SENIOR DISTRICT ATTORNEY'S INVEST.....	11.00	10.80	-0.20	10.80	-0.20
8148 CHIEF DISTRICT ATTORNEY'S INVEST.....	1.00	1.00	0.00	1.00	0.00
8149 ASST CHIEF DIST ATTORNEY'S INVEST.....	2.00	2.50	0.50	2.50	0.50
8150 PRIN DIST ATTYS INVESTIGATOR, SPEC UNT..	3.00	2.50	-0.50	2.50	-0.50
8151 CLAIMS INVESTIGATOR, CITY ATTY'S OFF....	0.00	6.00	6.00	6.00	6.00
8171 LAW OFFICE MANAGER.....	2.00	2.00	0.00	2.00	0.00
8173 LEGAL ASSISTANT.....	2.00	2.00	0.00	2.00	0.00
8174 ATTORNEY-CIVIL AND CRIMINAL.....	19.00	23.00	4.00	23.00	4.00
8176 TRIAL ATTORNEY - CIVIL AND CRIMINAL....	14.50	22.75	8.25	22.75	8.25
8178 SENIOR ATTORNEY - CIVIL AND CRIMINAL....	23.80	26.66	2.86	26.66	2.86
8180 PRINICIPAL ATTORNEY - CIVIL AND CRIMINAL..	34.00	30.55	-3.45	30.55	-3.45
8181 ASSISTANT CHIEF ATTORNEY I.....	1.00	1.00	0.00	1.00	0.00
8182 HEAD ATTORNEY - CIVIL AND CRIMINAL.....	13.00	14.00	1.00	14.00	1.00
8183 ASST CHIEF ATTORNEY II (CIVIL AND CRIM)..	2.00	2.00	0.00	2.00	0.00
8184 CHIEF ATTORNEY II.....	1.00	1.00	0.00	1.00	0.00
8198 DISTRICT ATTORNEY.....	1.00	1.00	0.00	1.00	0.00
9910 PUBLIC SERVICE TRAINEE.....	2.50	1.00	-1.50	1.00	-1.50
9993M ATTRITION SAVINGS - MISCELLANEOUS.....	0.00	-16.20	-16.20	-15.96	-15.96
9995M POSITIONS NOT DETAILED - MISCELLANEOUS..	0.00	-2.00	-2.00	-2.00	-2.00
9997M NON-OPERATING POSITION OFFSET.....	0.00	-1.02	-1.02	-1.02	-1.02
<b>001 - PERMANENT SALARIES-MISC Total</b>	<b>234.09</b>	<b>239.60</b>	<b>5.51</b>	<b>239.84</b>	<b>5.75</b>
<b>DISTRICT ATTORNEY Total</b>	<b>234.09</b>	<b>239.60</b>	<b>5.51</b>	<b>239.84</b>	<b>5.75</b>

Annualized Actual is current pay period amount times 26.2 pay periods.

## **APPENDIX A-2: General Obligation Bond Process**

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The process and timeline needed for adequate planning and placement of a general obligation bond before the voters are complex and lengthy. Although plans have been drafted in prior years for a general obligation bond to replace the Hall of Justice, it is unlikely that such a proposal would be complete in time to qualify for placement on the November 2004 ballot. This section provides a summary of the steps and the time needed to meet the City's requirements for issuing a general obligation bond.

Once the decision is made to finance the project with a general obligation bond, the City department seeking general obligation bonding authority on behalf of the City must submit a proposal (the "bond report") to the Capital Improvement Advisory Committee (CIAC). A bond report requires an analysis by the Mayor's Office of Public Finance, showing the debt service schedule and debt capacity impact, and a statement by the Controller's Office showing the bond's fiscal impact on homeowners. This must be done 188 days before the election, which is April 28, 2004, for the November 2004 ballot.

The CIAC prepares to put the bond measure on the ballot, submits data to City Attorney for drafting a resolution of public interest and necessity. The City Attorney must receive this information 186 days before the election, and the Finance Committee of the Board of Supervisors must approve the resolution no later than one month later. The CIAC holds a hearing and submits its report on the project 158 days before the election.

The full Board of Supervisors introduces and passes both a resolution of public interest and necessity and also an ordinance calling for a general obligation bond election. The Board submits the bond to Director of Elections 102 days before the election, and the Director of Elections submits the bond measure to the voters. General Obligation bonds require a two-thirds majority vote for approval.

If the voters approve the bond measure, the Mayor's Office of Public Finance works with the department to prepare an official statement. The Controller sets up a subfund for the bond issuance and gives this information to the Treasurer.

The Mayor's Office of Public Finance sells the bonds, and the purchaser of the bonds wires money to the Treasurer. The Treasurer creates a cash receipt document in FAMIS, and the money is recorded as proceeds in the subfund.

## **APPENDIX B: Workload and Staffing**

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