

Table C2
Methods Used to Assess Data Reliability

INFORMATION SYSTEM	METHOD AND RESULT	CONCLUSION
<p>City of Adelanto <i>(New World financial and administrative management software)</i></p> <p>County of Lake <i>(Naviline accounting system)</i></p> <p>County of Mendocino <i>(Munis Enterprise Resource Planning)</i></p> <p>County of Monterey <i>(SAP Enterprise Resource Planning System)</i></p> <p>County of Nevada <i>(eFinancePlus financial system)</i></p> <p>City of Sacramento <i>(PeopleSoft Enterprise Performance Management System)</i></p> <p>City of Oakland <i>(Oracle Financial System R12)</i></p> <p>City of San Diego <i>(SAP Enterprise Resource Planning System)</i></p> <p>City and County of San Francisco <i>(PeopleSoft Enterprise Performance Management System)</i></p> <p>City of Santa Rosa <i>(One Solution Enterprise Resource Planning System)</i></p> <p>County of Sonoma <i>(PeopleSoft Enterprise Performance Management System)</i></p>	<p>We performed dataset verification procedures and electronic testing of key data elements and did not identify any issues. We performed accuracy testing either by reviewing all transactions or by using invoices to haphazardly select a sample of transactions and tracing key data elements to supporting documentation, and we found no material errors. We did not perform completeness testing of these data because of time and budgetary constraints.</p>	<p>We found the data from each grantee's system to be of undetermined reliability for the purpose of determining the amount and percentage of grant funding used as of December 31, 2022, because we did not determine whether the data were complete. Although this determination may affect the precision of the numbers we present, there is sufficient evidence in total to support our findings, conclusions, and recommendations.</p>
<p>City of Long Beach <i>(Munis Enterprise Resource Planning)</i></p> <p>County of Trinity <i>(One Solution Enterprise Resource Planning System)</i></p>	<p>We performed dataset verification procedures and electronic testing of key data elements and did not identify any issues. We performed accuracy testing of transactions by tracing key data elements to supporting documentation, and we found two errors at each entity that affected the dates for which each grantee was recording expenditure transactions. We did not perform completeness testing of these data because of time and budgetary constraints.</p>	<p>We found the data from each grantee's financial system to be understated for the purpose of determining the amount and percentage of grant funding used as of December 31, 2022, because not all expenditures had been recorded in the correct period. Although this determination may affect the precision of the numbers we present, there is sufficient evidence in total to support our findings, conclusions, and recommendations.</p>
<p>City of Commerce <i>(Commerce's biannual report to DCC, February 2023)</i></p>	<p>The city did not record its grant expenditures in its financial system for calendar year 2022 and only tracked these expenditures in its biannual reports to DCC. Because of the lack of supporting documentation and the unreliable methodology the city used to generate these data, we did not perform any additional steps to assess the reliability of the data.</p>	<p>We found the city's biannual report to DCC to be not sufficiently reliable for the purpose of identifying the city's total amount of grant expenditures.</p>

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INFORMATION SYSTEM	METHOD AND RESULT	CONCLUSION
City of Desert Hot Springs <i>(OpenGov financial management system)</i>	Following our review of preliminary documentation and subsequent conversations with city staff, we found that the city had not spent any of its grant funds.	We determined that because the city had not spent any grant funds, a data reliability assessment of its financial system was unnecessary.
County of Humboldt <i>(CentralSquare Finance Enterprise system)</i>	Following our review of preliminary documentation and subsequent conversations with county staff, we identified a discrepancy of approximately \$1,700 in the underlying documentation supporting the transactions recorded in the financial system, and therefore we determined that additional data reliability procedures were unnecessary.	We found the county's financial system data to be not sufficiently reliable for the purpose of determining the amount and percentage of grant funding used.
City of Los Angeles <i>(Financial Management System)</i>	Following our review of preliminary documentation and subsequent conversations with city staff, we found that the city had not yet charged any expenditures to the grant in its accounting system.	We determined that because the city had not recorded any expenditures to the grant in its accounting system, a data reliability assessment of that system was unnecessary.

Source: Analysis of documents, interviews, and data from the 17 grantees.