

STATE OF CALIFORNIA
 Budget Change Proposal - Cover Sheet
 DF-46 (REV 08/15)

Fiscal Year 2016-17	Business Unit 0840	Department State Controller's Office	Priority No.
Budget Request Name 0840-003-BCP-BR-2016-GB		Program 0500400-UNCLAIMED PROPERTY 0500200-AUDITS	Subprogram

Budget Request Description
 Unclaimed Property Holder Compliance Initiative

Budget Request Summary

The State Controller's Office (SCO) requests \$1,190,000 from 2016-17 through 2018-19 for 11.0 positions and \$1,494,000 permanent funding for 12.1 positions from 2016-17 and ongoing from the Unclaimed Property Fund to reunite owners with their lost and abandoned property by continuing the Holder Outreach and Compliance program (Program), which identifies and contacts non-reporters or inconsistent reporters of unclaimed property, bringing them into compliance with the Unclaimed Property Law (UPL). This proposal will reunite California residents with an estimated \$80.4 million in property.

Requires Legislation <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Code Section(s) to be Added/Amended/Repealed	
Does this BCP contain information technology (IT) components? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <i>If yes, departmental Chief Information Officer must sign.</i>	Department CIO	Date
For IT requests, specify the date a Special Project Report (SPR) or Feasibility Study Report (FSR) was approved by the Department of Technology, or previously by the Department of Finance. <input type="checkbox"/> FSR <input type="checkbox"/> SPR Project No. Date:		

If proposal affects another department, does other department concur with proposal? Yes No
 Attach comments of affected department, signed and dated by the department director or designee.

Prepared By <i>Gary Qualset</i> Gary Qualset, Chief Unclaimed Property Division	Date 12-4-15	Reviewed By <i>Larry Norris</i> Larry Norris, Chief Admin and Disb. Division	Date 12/4/15
Department Director <i>Tom Yowell</i> Tom Yowell Chief Administrative Officer	Date 12-4-15	Agency Secretary <i>George Lolos</i> George Lolos Chief Operating Officer	Date 12/4/15

Department of Finance Use Only

Additional Review: Capital Outlay ITCU FSCU OSAE CALSTARS Dept. of Technology

BCP Type: Policy Workload Budget per Government Code 13308.05

PPBA <i>Oscar J. Chavez</i>	Date submitted to the Legislature 11/7/16
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BCP Fiscal Detail Sheet

BCP Title: Unclaimed Property Holder Compliance Initiative

DP Name: 0840-003-BCP-DP-2016-GB

Budget Request Summary

	FY16					
	CY	BY	BY+1	BY+2	BY+3	BY+4
Positions - Permanent	0.0	23.1	23.1	23.1	12.1	12.1
Total Positions	0.0	23.1	23.1	23.1	12.1	12.1
Salaries and Wages						
Earnings - Permanent	0	1,459	1,459	1,459	806	806
Total Salaries and Wages	\$0	\$1,459	\$1,459	\$1,459	\$806	\$806
Total Staff Benefits	0	753	753	753	417	417
Total Personal Services	\$0	\$2,212	\$2,212	\$2,212	\$1,223	\$1,223
Operating Expenses and Equipment						
5301 - General Expense	0	56	56	56	34	34
5302 - Printing	0	9	9	9	9	9
5304 - Communications	0	23	23	23	12	12
5306 - Postage	0	54	54	54	54	54
5320 - Travel: In-State	0	200	200	200	91	91
5322 - Training	0	23	23	23	12	12
5340 - Consulting and Professional Services - External	0	3	3	3	3	3
5346 - Information Technology	0	104	104	104	56	56
Total Operating Expenses and Equipment	\$0	\$472	\$472	\$472	\$271	\$271
Total Budget Request	\$0	\$2,684	\$2,684	\$2,684	\$1,494	\$1,494

Fund Summary

Fund Source - State Operations						
0970 - Unclaimed Property Fund	0	2,684	2,684	2,684	1,494	1,494
Total State Operations Expenditures	\$0	\$2,684	\$2,684	\$2,684	\$1,494	\$1,494
Total All Funds	\$0	\$2,684	\$2,684	\$2,684	\$1,494	\$1,494

Program Summary

Program Funding						
0500200 - Audits	0	1,969	1,969	1,969	810	810
0500400 - Unclaimed Property	0	715	715	715	684	684
9900100 - Administration	0	111	111	111	0	0
9900200 - Administration - Distributed	0	-111	-111	-111	0	0

Total All Programs

\$0

\$2,684

\$2,684

\$2,684

\$1,494

\$1,494

Personal Services Details

Positions	Salary Information								
	Min	Mid	Max	CY	BY	BY+1	BY+2	BY+3	BY+4
4155 - Staff Mgmt Auditor (Spec) (Eff. 07-01-2016)				0.0	4.0	4.0	4.0	4.0	4.0
4159 - Assoc Mgmt Auditor (Eff. 07-01-2016)				0.0	5.0	5.0	5.0	0.1	0.1
4161 - Sr Mgmt Auditor (Eff. 07-01-2016)				0.0	2.0	2.0	2.0	2.0	2.0
4800 - Staff Svcs Mgr I (Eff. 07-01-2016)				0.0	1.0	1.0	1.0	1.0	1.0
5393 - Assoc Govtl Program Analyst (Eff. 07-01-2016)				0.0	5.1	5.1	5.1	4.0	4.0
5841 - Staff Svcs Mgmt Auditor (Eff. 07-01-2016)				0.0	5.0	5.0	5.0	0.0	0.0
9928 - Program Techn II (Eff. 07-01-2016)				0.0	1.0	1.0	1.0	1.0	1.0
Total Positions				0.0	23.1	23.1	23.1	12.1	12.1
Salaries and Wages	CY	BY	BY+1	BY+2	BY+3	BY+4			
4155 - Staff Mgmt Auditor (Spec) (Eff. 07-01-2016)	0	281	281	281	281	281			
4159 - Assoc Mgmt Auditor (Eff. 07-01-2016)	0	335	335	335	7	7			
4161 - Sr Mgmt Auditor (Eff. 07-01-2016)	0	161	161	161	161	161			
4800 - Staff Svcs Mgr I (Eff. 07-01-2016)	0	71	71	71	71	71			
5393 - Assoc Govtl Program Analyst (Eff. 07-01-2016)	0	318	318	318	249	249			
5841 - Staff Svcs Mgmt Auditor (Eff. 07-01-2016)	0	256	256	256	0	0			
9928 - Program Techn II (Eff. 07-01-2016)	0	37	37	37	37	37			
Total Salaries and Wages	\$0	\$1,459	\$1,459	\$1,459	\$806	\$806			
Staff Benefits	CY	BY	BY+1	BY+2	BY+3	BY+4			
5150900 - Staff Benefits - Other	0	753	753	753	417	417			
Total Staff Benefits	\$0	\$753	\$753	\$753	\$417	\$417			
Total Personal Services	\$0	\$2,212	\$2,212	\$2,212	\$1,223	\$1,223			

Analysis of Problem

A. Budget Request Summary

The State Controller's Office (SCO) requests \$1,190,000 from 2016-17 through 2018-19 for 11.0 positions and \$1,494,000 permanent funding for 12.1 positions from 2016-17 and ongoing from the Unclaimed Property Fund to reunite owners with their lost and abandoned property by continuing the Holder Outreach and Compliance program (Program), which identifies and contacts non-reporters or inconsistent reporters of unclaimed property, bringing them into compliance with the Unclaimed Property Law (UPL). This proposal will reunite California residents with an estimated \$80.4 million in property.

B. Background/History

The California UPL was enacted to assure that property is returned to its rightful owner(s) or their heirs and to prevent holders of unclaimed property from writing-off the property to business income. This law gives the State an opportunity to return the property and provides California citizens with a single source, the SCO, to check for unclaimed property that may be reported by holders from around the nation. By law, holders of unclaimed property must report and remit unclaimed property to the SCO after a specified period of time. The SCO's mission is to heighten the awareness and increase holder compliance of unclaimed property, safeguarding both the public's property and funds by holding such funds in its fiduciary capacity, ultimately restoring unclaimed property to its rightful owner(s) or their heirs.

In 2007, Senate Bill 86 (Chapter 179, Statutes of 2007) modified Section 1501.5 of the Code of Civil Procedure (CCP), requiring the SCO to improve the reporting procedures for unclaimed property holders in California. This resulted in a change from a one-report process to a two-report process. A step in which holders submit the first report, a Holder Notice Report, before remitting property to the SCO was added. The Holder Notice Report is then used by the SCO to send out Pre-Escheat Notices to rightful owner(s) or their heirs, advising owners to contact holders directly to retrieve the reported property, giving the owners the opportunity to reestablish contact with the holders, or have their property sent directly to them. After filing a Holder Notice Report, no sooner than seven months and no later than seven months and fifteen days, holders are required to provide the SCO with a Holder Remit Report containing the information on any remaining properties that were not reclaimed by the rightful owner(s) or their heirs. At the time the Holder Remit Report is filed, holders are required to remit the property to the SCO.

The 2011-12 Budget Act included an approved Budget Change Proposal (BCP) authorizing 23.6 three-year LT positions and \$2,438,000 from the Unclaimed Property Fund to develop and implement the Program. Of the 23.6 positions, the SCO's Division of Audits (Audits) received 16.5 positions to perform audits of unclaimed property holders, 6.0 positions were allocated to the Unclaimed Property Division (UPD) for the Outreach and Compliance Unit (OCU), and the remaining 1.1 positions were for administration support.

Through a 2014-15 BCP, the SCO received 23.0 two-year LT positions and \$2,475,000 from the Unclaimed Property Fund to continue the Program. The SCO Audits received 16.0 positions to continue audits of unclaimed property holders, 6.0 positions were allocated to the UPD to continue outreach and compliance efforts, and the remaining 1.0 position was for administration support.

Holder Audits

Audits conducts unclaimed property holder audits pursuant to the California UPL, CCP Section 1571. The law states that the SCO may, at reasonable times and upon reasonable notice, examine the records of any person if it has reason to believe that such person should have, but has failed to report property pursuant to the UPL. The SCO performs field audits of California holders of unclaimed property, including banks, hospitals, retailers, utility companies, manufacturers, insurance companies, major financial institutions, escrow companies, brokerage firms, and multinational companies. In addition, the SCO contracts with third-party contractors to perform unclaimed property audits of out-of-state holders of unclaimed property.

The SCO has performed in 2009, 2013 and most recently 2015, a comprehensive analysis of holder compliance with the UPL by using Franchise Tax Board (FTB) records. The analysis showed a significant level of non-compliance with the California UPL. Details of this analysis are further discussed in Section D.

Analysis of Problem

Justification of this proposal. In addition to the FTB records, the SCO looks for trends in underreporting. One of the trends that the SCO is currently focusing on is the underreporting by banks and credit unions of Certificates of Deposit (CDs), Individual Retirement Accounts (IRAs), and dormant accounts (e.g. checking, savings, and Uniform Transfers to Minors Act accounts). Since 2011-12, the SCO has identified \$6.7 million in CDs, IRAs, and dormant accounts from banks and credit unions that have consistently underreported in these areas. Of this amount identified, \$5.2 million has since been returned to its rightful owner(s) or their heirs, monies they would not have received were it not for the unclaimed property audits. Additional banks and credit unions will be examined in the coming fiscal years.

The 16.5 positions received in 2011-12, and the 16.0 positions continued in 2014-15 were used to conduct audits of Fortune 500 technology companies, an industry of significant growth since the early 2000s. In addition to the standard types of unclaimed property (uncashed accounts payable and payroll checks, stocks, dividends and accounts receivable credits), auditors are uncovering a new type of unclaimed property in this industry, "pay-per-click" monies, where individuals get paid for allowing ad content on their website and for keyword searches for businesses. Holders did not consider these abandoned accounts to be unclaimed property. As a result of these audits, the SCO identified millions of dollars in findings, and has ensured millions of dollars of property was reunited with its rightful owner(s) or their heirs. Considering the volume of internet activity and number of accounts, this new property type has proven to be a significant finding. Other non-standard property types identified in the SCO's audits included consumer rebates and unapplied payments to customer accounts.

Additionally, the positions received were used to audit the auto dealership industry. When a customer purchases a vehicle, the dealership tends to overestimate the Department of Motor Vehicles (DMV) fees. These DMV refunds remain unclaimed and under-reported. Audits have continued to examine car dealerships in an effort to bring them into compliance with the UPL.

Holder Outreach and Compliance Unit

The UPD's OCU works directly with the holder community to bring them into compliance with the mandated reporting requirements as reflected in the UPL. With the 5.0 positions received in 2011-12 and 6.0 positions continued in 2014-15, the OCU continues to increase holder compliance and awareness of the UPL through the following efforts:

Educational Events: Representatives of the OCU participate in seminars, conferences and webinars, both as speakers and exhibitors, to educate attendees on the UPL and the mandated reporting requirements. The OCU staff have presented or exhibited at events attended by payroll professionals, small business owners, tax preparers, enrolled agents, certified public accountants, escrow and real estate professionals, and other business organizations. The following are examples of educational events attended in 2014-15:

- Accounting Day 2014
- Accounting and Financial Women's Alliance
- California Employer's Association
- California Credit Union League

Site Visits/Workshops: OCU site visits and workshops have evolved from contacting individual businesses for one-on-one education to a more effective partnering with various agencies, associations, and chambers to provide education to their members. As example, site visits included meetings with California Board of Accountancy and California Capital Financial Development Corporation. The California Board of Accountancy meeting provided opportunity to publish an article in a newsletter to all licensed Certified Public Accountants in California. The California Capital Financial Development Corporation visits resulted in a speaking engagement before small business owners.

Letter Campaigns and Audit Referrals: In an effort to educate new businesses, the OCU obtained a list of seller's permits from the State Board of Equalization to launch a new letter campaign to businesses. The letter provides basic information on the UPL, mandated reporting requirements, and contact information for one-on-one assistance through the OCU. In 2014-15, the OCU sent over 42,000 letters. Additionally, follow up letters

Analysis of Problem

were sent to over 500 businesses contacted by the Sacramento Metropolitan Chamber on business walks and over 1,000 attendees from events in which the SCO received registration lists.

Additionally, the OCU researched the compliance history for industry-specific businesses that typically report unclaimed property and sent compliance letters to over 4,300 businesses that were currently not reporting or had reported inconsistently. The results and analysis of the compliance campaign were provided to the Audits Division for consideration in future audits.

Publications and Forms: The OCU is responsible for creating and maintaining educational materials and communications to the holder community, including the Holder Handbook, Holder Notices, Quarterly Newsletter, general reporting instructions and guidelines, forms, brochures, and educational PowerPoint presentations. In addition, the OCU developed and maintains the reporting portion of the public website.

Based upon feedback from a survey of the holder community, the OCU revised and reformatted the Holder Handbook, a 100+ page resource including detailed information on reporting instructions and forms. In addition, the OCU made significant improvement to the content and format of the public website, including an on-line video tutorial offering assistance with form completion.

Agency/Association Outreach and Links on Websites: Through networking, the OCU established links to the Reporting page of the SCO's public website with California Governor's Office of Business and Economic Development (Go-Biz), California Secretary of State's Office, Department of Business Oversight, Employment Development Department, Board of Equalization, U.S. Small Business Administration (SF), CalChamber, American Payroll Association (multiple chapters), California Escrow Association, and Society of California Accountants. Additionally, OCU staff co-authored an article with the Department of Consumer Affairs, Board of Accountancy, that was published informing their licensees of the UPL and mandated reporting requirements.

Locator Efforts: In 2014, a process was implemented to send post-escheat notices and claim forms to property owners identified on Holder Remit Reports received. On a monthly basis, the OCU sends the Locator Unit a request to send notices to any properties over \$50. In addition, the OCU provides claim searches to attendees at holder education events.

Resource History (Dollars in thousands)

Holder Audits						
Program Budget	2010-11 ¹	2011-12	2012-13	2013-14	2014-15	2015-16 Projections
Authorized Expenditures ²	\$255	\$2,160	\$2,150	\$2,260	\$2,368	\$2,368
Actual Expenditures ³	\$264	\$2,196	\$2,450	\$2,141	\$2,275	\$2,368
Revenues	N/A	N/A	N/A	N/A	N/A	N/A
Authorized Positions	0.0	16.5	16.5	16.5	16.0	16.0
Filled Positions	0.0	16.5	16.5	16.5	16.0	16.0
Vacancies	0.0	0.0	0.0	0.0	0.0	0.0

¹ Governor vetoed 10% of SCO's budget, causing the elimination of the Audit Program in 2010-11.

² Authorized Expenditures reflect BCP authority of \$1.91m in 2011-12, \$1.84m in 2012-13, \$1.84m in 2013-14 and \$1.87m in 2014-15. In addition, each year includes the prior authorized amount of \$255k and the impact of various Budget Drills.

³ 2012-13 Actual Expenditures are higher than the Authorized Expenditures due to increased salaries and a higher benefit rate compared to the costing from the 2011-12 BCP.

Analysis of Problem

Resource History (Dollars in thousands)

Holder Outreach						
Program Budget	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16 Projections
Authorized Expenditures	N/A	\$505	\$602	\$598	\$601	\$605
Actual Expenditures	N/A	\$425	\$501	\$548	\$558	\$605
Revenue ¹	N/A	\$90	\$2,046	\$875	\$2,081	\$2,046
Authorized Positions	N/A	5.0	6.0	6.0	6.0	6.0
Filled Positions	N/A	4.7	5.2	5.8	5.3	6.0
Vacancies	N/A	0.3	0.8	0.2	0.7	0.0

¹ Revenue is from 1577 Interest. The 2014-15 revenue is as of 8/7/2015 and may increase.

Workload History (Dollars in thousands)

Holder Audits						
Workload Measure	2010-11	2011-12	2012-13	2013-14 ¹	2014-15	2015-16 Projections
Audits Initiated	0	29	21	5	32	40
Audit Reports Issued	15	3	8	29	21	40
Audit Report Findings	\$722	\$801	\$1,730	\$11,538	\$6,023	\$9,000
Applicable CCP Section 1577 Interest Revenue	\$50	\$415	\$628	\$3,761	\$2,073	\$2,700
Gross Findings	\$772	\$1,216	\$2,358	\$15,299	\$8,096	\$11,700
Total Property Returned by Holders ²	(\$87)	(\$0)	(\$8)	(\$9,392)	(\$2,082)	(\$3,600)
Total Property Remitted to SCO ³	\$635	\$801	\$1,722	\$2,146	\$3,941	\$5,400
Additional Reportable Remittances ⁴	\$167	\$711	\$157	\$4,049	\$9,062	\$6,500
Net Outcome ⁵	\$852	\$1,927	\$2,510	\$9,956	\$15,076	\$14,600
Holder Audits (3rd Party Auditors)						
Request for Audits Reviewed and Approved	642	517	1,049	222	350	425
Invoices Processed	921	208	107	245	246	300

¹ Though only 5 audits were initiated in 2013-14, the staff were working on the 39 audits previously initiated and still in process.

² Amounts returned to rightful owner(s) or their heirs as a result of due diligence performed by the holder during the audit.

³ Total Property Remitted to SCO = [Audit Report Findings] – [Property Returned by Holders].

⁴ Additional Reportable Remittances are properties reported/remitted after a UCP audit has been conducted. When an Audit Report is issued to a holder, it notes any properties to become reportable in the future; these are not included in the Audit findings. The SCO tracks the ongoing remittances from holders as an outcome of the Holder Audits only when:

- A company never reported prior to the audit and become compliant after the audit
- A company was compliant, but never reported a specific type of property (i.e. "pay-per-click" monies) and began reporting as the result of an audit.

⁵ Net Outcome = [Gross Findings] – [Total Property Returned by Holders] + [Additional Reportable Remittances]

Analysis of Problem

Workload History (Dollars in thousands)

Holder Outreach						
Workload Measure	2010-11	2011-12	2012-13	2013-14	2014-15 ¹	2015-16 Projections
Holder Notice Reports Received	N/A	106	559	1,001	1,839	1,979
Holder Notice Amount Reported	N/A	\$2,312	\$26,590	\$82,604	\$161,417	\$91,944
Holder Remit Reports Received (Including NILS ²)	N/A	850	1,799	3,615	3,178	3,364
Property Returned to Owners	N/A	\$2,634	\$7,993	\$44,400	\$34,492	\$62,245
Net Holder Remitted to SCO	N/A	\$3,478	\$15,352	\$44,231	\$35,388	\$49,315
Outreach Events	N/A	3	6	10	12	12
Workshops and Site Visits	N/A	0	6	10	17	20
Outreach Letters	N/A	N/A	N/A	N/A	43,695	60,000
Compliance Letters to Holders	N/A	3,836	3,758	4,599	4,346	4,500
Referrals to Audits	N/A	44	4,010	3,803	2,706	2,000

¹ Figures are as of 8/7/15 and are subject to change as remit reports continue to be processed.

² NILS mean no unclaimed property reported.

C. State Level Considerations

The mission of the UPD is to reunite rightful owner(s) or their heirs with their lost or abandoned property. The UPD provides a centralized repository of unclaimed property where owners can locate and reclaim their property. In January 2014, the SCO launched an eClaim filing system that allowed owners of eligible properties to file a claim electronically, increasing efficiency by eliminating the need for submitting a paper claim and documentation to receive unclaimed property. The eClaim system resulted in an 85 percent increase in the number of properties returned to owners, with an estimated value of \$10.6 million more than the previous year's return of unclaimed property. Due to its success, in December 2014, the SCO raised the eClaim dollar threshold from \$500 to \$1,000, and again to \$5,000 in November 2015. If holders do not comply with the reporting requirements of the UPL, the holders will continue to retain the property or write-off the property to business income, preventing rightful owner(s) or their heirs from being reunited with their property.

D. Justification

The SCO requests \$1,190,000 from 2016-17 through 2018-19 for 11.0 positions and \$1,494,000 permanent funding for 12.1 positions from 2016-17 and ongoing to continue the efforts to increase holder awareness and compliance with the UPL. The table below displays the position breakdown by division.

Holder Compliance Initiative					
Position Breakdown					
	2016-17	2017-18	2018-19	2019-20	2020-21
Unclaimed Property Division	6.0	6.0	6.0	6.0	6.0
Audits Division	16.0	16.0	16.0	6.1	6.1
Administration Division	1.1	1.1	1.1	0.0	0.0
Total Positions	23.1	23.1	23.1	12.1	12.1

There is a demonstrated need for holder education, as evidenced by the analysis of the SCO and the FTB data. In 2009, 2013 and 2015 the SCO performed a comprehensive analysis of holder compliance with the UPL by using Franchise Tax Board (FTB) records. The 2015 analysis identified 1.4 million active California-based businesses, of which at least 1,381,000 did not file an unclaimed property report with the SCO. The SCO believes 483,000 or 34.5% of the total number of businesses is not required to file because they are

Analysis of Problem

either self-employed individuals reported as a business due to Schedule C filing, or are small businesses below a revenue dollar threshold where unclaimed property is highly unlikely. Of the remaining 917,000 businesses, the SCO currently receives only 19,000 reports on an annual basis. This reveals a minimal compliance rate of approximately 2% and leaves 897,000 or 98% of businesses that are potentially non-compliant. It is likely the remaining businesses have unclaimed property that should be reported and remitted to SCO, or returned to rightful owners. Subsequent comprehensive analysis performed in 2013 and 2015 revealed very similar findings and a minimal compliance rate with the UPL of approximately 2.3% and 2.2% respectively.

Based on the extrapolation of the current businesses filing reports, (i.e., the 2% filing by industry type and total property value reported), the SCO estimates the average 98% of businesses not filing could be holding in excess of \$14.7 billion of unclaimed property. There is a significant gap between the number of businesses filing unclaimed property reports and the number that should be filing reports. The reasons for this gap are:

- Businesses may not know of, or fully understand the requirement to report and remit properties.
- Businesses may not report and remit because they believe the reporting requirements are too difficult, or cumbersome.
- Businesses may know of the requirement to report unclaimed property, but do not report to avoid interest charges (12% per annum is assessed for failure to report and deliver unclaimed property to the SCO).
- Businesses intentionally do not report and remit unclaimed property to retain unclaimed property as profits, or to create an unfair advantage over compliant competitors.
- The SCO audits occur on a small percentage of businesses; therefore, risk associated with non-compliance is high.

Holder Audits

The 16.0 positions Audits received through the 2014-15 BCP were used to examine records of non-compliant holders, bringing them into compliance with the UPL. Due to the audits performed, there has been an increase in the amount of money reported/remitted and ultimately returned to rightful owner(s) or their heirs. In addition, a holder will report/remmit future unclaimed property that would not have been identified and reported had they not been examined by the SCO.

The current request is for 6.1 positions with permanent resources and 9.9 positions with three-year LT resources to continue the unclaimed property audits. With these resources, the SCO will educate holders about the UPL, locate unreported and unremitted property, and ensure that holders comply with the UPL by reporting and remitting unclaimed property (please see Attachment I, Workload Justification for further details).

UPD refers holders of unclaimed property to Audits for an audit when the holders do not respond to notification letters. The SCO also receives referrals from the Department of Business Oversight for escrow companies that have been identified as potentially holding unclaimed property. On occasion, the California Attorney General's Office will refer businesses to the SCO to audit when fraud is suspected.

Unclaimed property audits have a proven record as a deterrent for non-compliance. Without an audit presence, many holders realize there is no State effort to ensure compliance with the UPL, so they risk non-compliance. These holders stop reporting unclaimed property to the State, depriving rightful owner(s) or their heirs of the opportunity to recover their lost and abandoned property.

Analysis of Problem

Based on the demonstrated success of Audits, the return on investment is outlined in the following table:

Audits Return on Investment <i>(Dollars in thousands)</i>			
	2014-15 Actuals to Date	2015-16 Projections	2016-17 Projections
Expenditures	\$2,275	\$2,368	\$1,969
Gross Findings	\$8,096	\$11,700	\$11,700
Future Reportable Findings	\$9,062	\$6,500	\$6,500
Total Findings	\$17,158	\$18,200	\$18,200
Return on Investment¹	8:1	8:1	9:1

¹ Represents the Audit Findings, CCP Section 1577 Interest, and Additional Reportable Remittances divided by Actual Expenditures

The ultimate goal of the unclaimed property examinations is to reunite the maximum amount of unclaimed property with its rightful owner(s) or heirs. The requested resources will allow the SCO to continue the existing examinations to carry out its statutory responsibility as stated in the UPL.

Holder Outreach and Compliance

With the requested 6.0 permanent positions, the OCU will focus on continued compliance and outreach efforts, by:

- Providing holder outreach and education to new businesses in California, as well as inconsistent reporters and non-reporting businesses.
- Maintaining support of holders recently brought into compliance to ensure future compliance. UPD will confirm these holders are performing timely due diligence notifications to property owners and are gathering necessary data for upcoming Holder Notice and Holder Remit Reports.
- Partnering with other State Agencies, trade and professional business associations and other local businesses to perform educational seminars, increase networking opportunities, providing articles for print in publications, and expanding the SCO links on external public websites.
- Developing public website changes to incorporate educational video tutorials and increase user friendly layouts.
- Updating newsletters, reporting instructions and forms, and holder notices more frequently.
- Continuing to assist in property searches at all holder education events.
- For all security, safe deposit, or cash properties of \$50 or more reported by holders, the SCO will send notices to owners prior to the property being transferred to the SCO. This will notify the owner that the holder has reported property and that the owner should contact the holder to reclaim their property and prevent the property from being transferred to the SCO. All properties reported, including those under \$50 will be posted to the SCO's public website with the instructions to contact the holder before the property is required to be transferred to the SCO.
- Requesting post-escheat locator efforts on all OCU-related properties over \$50.

Analysis of Problem

Based on the demonstrated success of the OCU, the return on investment will increase with the resources requested, as outlined in the following table:

Holder Compliance and Outreach Return on Investment <i>(Dollars in thousands)</i>			
	2014-15 Actuals to Date	2015-16 Projections	2016-17 Projections
Expenditures	\$558	\$605	\$715
Property Returned to Owners ¹	\$34,492 ³	\$62,245	\$76,848
Net Property Remitted to SCO ²	\$35,388 ³	\$49,315	\$55,045
Total	\$69,880	\$111,560	\$131,893
Return on Investment	125:1	184:1	184:1

¹ Figure includes Property Returned by Holders and SCO.

² Net Property Remitted to SCO = [Total Dollar Amount Remitted to SCO] – [Cash Property Returned by SCO] + [Revenue from 1577 Interest]

³ As of 8/7/15. Number subject to change.

E. Outcomes and Accountability

This proposal will generate greater awareness and compliance with the UPL, while reuniting more property with rightful owner(s) or their heirs. The SCO's centralized database will help rightful owner(s) or their heirs locate and claim their property. The increased outreach and compliance efforts will have a positive impact to the State, increasing the number of holders remitting property to be held in perpetuity for rightful owner(s) or their heirs to claim. The projected annual outcome is displayed in the following table:

Projected Outcomes *(Dollars in thousands)*

Holder Audits						
Workload Measure	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Audits Initiated	40	40	40	40	12	12
Audit Reports Issued	40	40	40	40	12	12
Audit Findings	\$9,000	\$9,000	\$9,000	\$9,000	\$2,700	\$2,700
CCP Section 1577 Interest Revenue ¹	\$2,700	\$2,700	\$2,700	\$2,700	\$810	\$810
Gross Findings	\$11,700	\$11,700	\$11,700	\$11,700	\$3,510	\$3,510
<i>Total Property Returned by Holders</i> ²	(\$3,600)	(\$3,600)	(\$3,600)	(\$3,600)	(\$1,080)	(\$1,080)
Total Property Remitted to SCO ³	\$5,400	\$5,400	\$5,400	\$5,400	\$1,620	\$1,620
Additional Reportable Remittances ⁴	\$6,500	\$6,500	\$6,500	\$6,500	\$1,950	\$1,950
Net Outcomes ⁵	\$14,600	\$14,600	\$14,600	\$14,600	\$4,380	\$4,380

Holder Audits Footnotes:

¹ In 2015-16 and 2016-17, estimating Section 1577 Interest assessed will equate to 30% of total audit findings.

² In 2015-16 and 2016-17, estimating 40% of total audit findings will be returned to rightful owner(s) or their heirs by the holder as a result of due diligence performed by the holder during the audit and as a result of SCO's pre-escheat notices issued after receipt of the holder notice report.

³ Total Property Remitted to SCO = [Audits Report Findings] – [Property Returned by Holders].

⁴ Additional Reportable Remittances were estimated using a two-year average of 2013-14 and 2014-15 actual remittances (\$4,049 + \$9,062 = \$13,111/2 = \$6,555).

⁵ Net Outcome = [Gross Findings] – [Total Property Returned by Holders] + [Additional Reportable Remittances]

Analysis of Problem

Holder Outreach and Compliance						
Workload Measure	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Holder Notice Reports Received	1,979	2,295	2,662	3,088	3,582	4,155
Holder Notice Amount Reported	\$91,944	\$106,626	\$123,677	\$143,468	\$166,419	\$193,041
Holder Remit Reports Received (Including NILs)	3,364	3,902	4,525	5,250	6,089	7,064
Net Holder Properties Received	\$49,315	\$55,044	\$61,464	\$68,654	\$76,709	\$85,732
Outreach Events	12	12	12	12	12	12
Workshops and Site Visits	20	20	20	20	20	20
Compliance Letters	4,500	4,500	4,500	4,500	4,500	4,500
Outreach Letters	60,000	60,000	60,000	60,000	60,000	60,000
Referrals to Audits	2,000	2,000	2,000	2,000	2,000	2,000
Property Returned to Owners						
Total Property Returned by Holders	\$56,250	\$70,313	\$87,891	\$109,863	\$137,329	\$171,661
Total Property Returned by SCO	\$5,995	\$6,535	\$7,123	\$7,764	\$8,463	\$9,224
Total Property Returned to Owners	\$62,245	\$76,848	\$95,014	\$117,627	\$145,792	\$180,885
Property Remitted to SCO						
Total Dollar Amount Remitted to SCO	\$53,264	\$59,534	\$66,540	\$74,372	\$83,126	\$92,910
Cash Property Returned by SCO	(\$5,995)	(\$6,535)	(\$7,123)	(\$7,764)	(\$8,463)	(\$9,224)
Revenues from 1577 Interest	\$2,046	\$2,046	\$2,046	\$2,046	\$2,046	\$2,046
Net Outcomes	\$49,315	\$55,045	\$61,463	\$68,654	\$76,709	\$85,732

With continued resources, the SCO anticipates reuniting approximately \$80.4 million of unclaimed property with the rightful owners in 2016-17. Another \$64.9 million is estimated to be remitted to the SCO, to be held in perpetuity and safeguarded until returned to its rightful owners. As the rate of holder compliance grows (currently at 2.2%), the amount of unclaimed property to be remitted to the SCO and eventually returned to owners would also grow. Additionally, the combined Outreach-Compliance-Audits efforts will result in \$4.7 million of revenue being generated through the collection of 1577 interest and assessments annually in 2016-17 through 2018-19.

Total Holder Compliance Initiative Outcomes ¹ (Dollars in thousands)					
	2016-17	2017-18	2018-19	2019-20	2020-21
Total Property Returned by Holders	\$73,913	\$91,491	\$113,463	\$138,409	\$172,741
Total Property Returned by SCO	\$6,535	\$7,123	\$7,764	\$8,463	\$9,224
Total Property Returned to Owners	\$80,448	\$98,614	\$121,227	\$146,872	\$181,965
Net Property Remitted to SCO	\$64,899	\$71,317	\$78,508	\$78,233	\$87,256
Total Revenue from 1577 Interest	\$4,746	\$4,746	\$4,746	\$2,856	\$2,856

¹ Calculated using figures from Projected Outcomes table as follows:

- **Total Property Returned by Holders** = Holder Audits Total Property Returned by Holders + Holder Outreach and Compliance Total Property Returned by Holders
- **Total Property Returned by SCO** = Holder Outreach and Compliance Total Property Returned by SCO
- **Net Property Remitted to SCO** = Holder Audits Total Property Remitted by SCO + Holder Audits Additional Reportable Remittances + Holder Outreach and Compliance Total Amount Remitted to SCO – Holder Outreach and Compliance Cash Property Returned by SCO
- **Total Revenue from 1577 Interest** = Holder Audits Revenue from 1577 Interest + Holder Outreach and Compliance Revenue from 1577 Interest

Analysis of Problem

F. Analysis of All Feasible Alternatives

Alternative 1-Provide \$1,190,000 from 2016-17 through 2018-19 for 11.0 positions and \$1,494,000 permanent funding for 12.1 positions from 2016-17 and ongoing from the Unclaimed Property Fund to reunite owners with their lost and abandoned property by continuing the Program, which identifies and contacts non-reporters or inconsistent reporters of unclaimed property, bringing them into compliance with the UPL. This proposal will reunite California residents with an estimated \$80.4 million in property.

Pros:

- Will reunite California residents with an estimated \$80.4 million in property in 2016-17.
- An estimated \$64.9 million in 2016-17 will be remitted to SCO, to be held in perpetuity and safeguarded until returned to its rightful owners.
- Will generate an estimated General Fund annual revenue of \$4.7 million in 2016-17 through 2018-19; and \$2.9 million thereafter, due to CCP Section 1577 interest from property that should have been previously reported.
- Ensures the safeguarding of those properties until they are returned to the rightful owners.
- Continues the holder community's awareness of reporting requirements through outreach efforts and audits.
- Maintains existing audit efforts, a key element in securing a higher level of compliance with the UPL.
- Maintains the amount of property currently remitted to the SCO as a result of holder awareness and Audits.
- Protects taxpayers by ensuring businesses do not write-off escheatable property.
- Ensures that businesses operate in a fair and equitable environment.

Cons:

- None.

Alternative 2 –Do Nothing.

Pros:

- No increased workload or additional resources.

Cons:

- Rightful owner(s) or their heirs will not be reunited with \$80.4 million of their rightful property beginning in 2016-17, with an even greater loss ongoing.
- An estimated \$64.9 million will not be remitted to SCO for safeguarding until returned to rightful owners in 2016-17.
- Decreased compliance with UPL, allowing billions of dollars of escheatable property to go unreported and unremitted.
- General Fund revenue generated due to CCP Section 1577 interest revenue from property that should have been previously reported will be forfeited.
- Eliminates a proven effective Holder Outreach and Compliance Program.
- SCO will not be able to provide taxpayers with cost-effective services by receiving and returning property to rightful owners.
- Properties will not be safeguarded for return to their rightful owners.
- Increases the risk of holders not complying with the UPL.
- Lack of an audit program significantly inhibits holders' compliance with the UPL, allowing escheatable property to go unreported and unremitted and allowing the holders to take the property into business income.
- Cannot administer and monitor the third-party unclaimed property contractors.

Analysis of Problem

G. Implementation Plan

This implementation plan will begin on July 1, 2016, or upon passage of the 2016 Budget Act.

Holder Audits	
Month	Action
Ongoing	Continue the identification of holders that are not reporting, under-reporting, and inconsistently reporting unclaimed property. Continue examinations of holders.
Holder Outreach and Compliance Unit	
Month	Action
July – September	Prepare advertisements in newspapers statewide.
Ongoing	Attend 12 educational seminars in 2016-17 and ongoing.
	Perform 20 site visits in 2016-17 and ongoing.
	Educate and assist inconsistent and non-reporters through the reporting process by conducting compliance letter campaigns.
	Educate and provide assistance to new businesses in California by conducting outreach letter campaigns to provide education.
	Provide education and guidance for Holder Notice and Remit cycles.
	Develop educational resources to assist holders in establishing unclaimed property programs and manuals to ensure continued compliance.
	Publish Quarterly Holder Newsletters providing holders with education and guidance for Notice and Remit cycles including legislative updates.
	Enhance, maintain and modernize holder resources on the public website.
	Provide one-on-one assistance to holders.
	Continue to work with Locator Unit to provide post escheat notices to property owners.

H. Supplemental Information

In addition to the standard OE&E complement, the SCO requests additional funding for the following:

General Expense - \$10,000 in 2016-17 and ongoing for five Hoovers Licenses at \$2,000 each.

Printing - \$9,000 in 2016-17 and ongoing for the OCU based on paper and envelope costs.

Postage - \$54,000 in 2016-17 and ongoing for the OCU based on cost per mailings.

Travel-In State - \$200,000 in 2016-17 through 2018-19 and \$91,000 in 2019-20 and ongoing for travel costs. Historically, Audits has expended an average of \$11,000 per Auditor to perform this type of audit. Additionally, \$24,000 is requested for 12 events/workshops UPD plans to attend. This is based on an average of \$2,000 per event/workshop at \$1,000 for travel and \$1,000 for conference fees.

Information Technology - \$24,000 in 2016-17 through 2018-19 and \$9,000 in 2019-20 and ongoing for UPS 2000 IT Software Licenses at \$1,500 per Auditor. Additionally, \$11,000 is requested in 2019-20 and ongoing for UPS 2000 Wagers maintenance.

Consulting and Professional Services (External) - \$3,000 in 2016-17 and ongoing for Audits contract with University Enterprises for CSUS statistician.

I. Recommendation

Alternative 1 is recommended: Provide \$1,190,000 from 2016-17 through 2018-19 for 11.0 positions and \$1,494,000 permanent funding for 12.1 positions from 2016-17 and ongoing from the Unclaimed Property Fund to reunite owners with their lost and abandoned property by continuing the Program, which identifies and contacts non-reporters or inconsistent reporters of unclaimed property, bringing them into compliance with the UPL. This proposal will reunite California residents with an estimated \$80.4 million in property.

Unclaimed Property Holder Compliance Initiative

Holder Audits Workload Description	2016-17 through 2018-19				2019-20 and ongoing			
	New Annual Increased Workload/ Task	Annual Hours per Task	Total Increased Hours	Number of Positions	New Annual Increased Workload/ Task	Annual Hours per Task	Total Increased Hours	Number of Positions
Classification: Senior Management Auditor								
Major responsibility: Managing & Supervising								
>Monitor and Evaluate Program Effectiveness - Determine workload and assign resources to accomplish the examinations, assign and allocate time for each examination; determine that production goals are met, and make or recommend necessary changes	40	35	1,400	0.8	40	35	1,400	0.8
>Direct and Monitor the Timely Completion of Examinations - Provide guidance and direction to staff during the examination; provide supervision and on-the-job training to staff, and monitor on-going program objectives and ensure timely completion of examination.	40	25	1,000	0.6	40	25	1,000	0.5
>Oversee Examination Report Issuance - Review all examination work papers, and oversee examination report preparation ensuring they are accurate, complete and meet audit standards	30	25	750	0.4	30	25	750	0.4
>Develop Program Policies; Communication - Initiate changes to the program as a result of legislation, court decision, federal law change, etc.; and respond to all inquiries from holders, Legal, UPD, NAUPA, other agencies, etc. and prepare correspondence, if necessary	12	15	180	0.1	12	15	180	0.1
>Supervise and Administer RFA's (Request for Authorizations by Third-Parties) - Review all aspects of the SCO's third-party contractors of unclaimed property examinations consisting of out-of-state holders; developing the "Request for Proposal", reviewing responses and awarding contracts; review and approve RFAs submitted by the SCO's third-party contractors for unclaimed property examinations based on research by staff; review and approve invoices submitted by third-party contractors; and research and present historical information as requested by the Executive Office.	350	0	105	0.1	350	0	105	0.1
Workload assumption: Based on actual workload. Assumes 40 examinations will be initiated and 30 examination letters issued. Assumes 350 RFA's and 250 invoices processed								
TOTAL Senior Management Auditor	472	100	3,435	2.0	472	100	3,435	2.0
Classification: Staff Management Auditor (Specialist)								
Major responsibility: Leading and Training								
>Conduct Audits of Holders of Unclaimed Property - Gather preliminary research, contact holder, schedule field work; coordinate and/or conduct multiple examinations staffed by AMAs and SSMA's, conduct the most complicated holder examinations; review supporting documentation and reconcile to financial records and UCP reports; perform analytical reviews of supporting documentation, determining the propriety of such information with UCP rules, regulations, court decisions, and program protocols; review and prepare examination work papers and all supporting schedules; prepare examination reports; and coordinate the sharing of examination information among Senior Management Auditor, audit staff, and UPD staff.	14.0	510	7,140	4.0	12.0	585	7,020	4.0
Workload assumption: Assumes Specialists will work on 14 of the 40 examinations to be initiated each year. Beginning in 2019-20, the SCO anticipates performing more complex audits such as large financial institutions and Fortune 500 companies; thus the number of audits would be reduced from 14 to 12 per year.								
TOTAL Staff Management Auditor (Specialist)	14.0	510.0	7140.0	4.0	12.0	585.0	7020.0	4.0
Classification: Associate Management Auditor								
Major responsibility: Conduct Audits of Holders of Unclaimed Property								
>Conduct Audits of Holders of Unclaimed Property - Gather preliminary research, contact holder, schedule field work; perform examinations of unclaimed property holders, make inquiries concerning holders' procedures, internal controls, practices and methods; review supporting documentation and reconcile to financial records and UCP reports; perform analytical reviews of supporting documentation, determining the propriety of such information with UCP rules, regulations, court decisions, and program protocols, review and prepare examination work papers and all supporting schedules, prepare examination reports/assist in examination report preparation, and coordinate the sharing of examination information among Senior Management Auditor, audit staff, and UPD staff.	14.0	510	7,140	4.0				
>Review RFA's (Request for Authorizations by Third-Parties) - Receive and process Requests for Authorizations (RFA) submitted by the SCO's third-party contractors for unclaimed property examinations consisting of out-of-state holders, review RFA's for accuracy and completeness, determine if RFA's has already been requested by a third-party or if holder already reported UCP, prepare RFA's for approval, prepare and process invoices for approval, track within Wagers program, determine status of work completed by third-party contractor, provide support functions on ad hoc projects as necessary; and present information to upper-management for review.	300	6	1,800	1.0	30	6	180	0.1
Workload assumption: Assumes Specialists will work on 14 of the 40 examinations to be initiated each year. Assumes 350 RFA's and 250 invoices processed								
TOTAL Associate Management Auditor	314	516	8,940	5.0	30	6	180	0.1
Classification: Staff Services Management Auditor								
Major responsibility: Conduct Audits of Holders of Unclaimed Property								
>Conduct Audits of Holders of Unclaimed Property - Gather preliminary research, contact holder, schedule field work, perform examinations of unclaimed property holders, make inquiries concerning holders' procedures, internal controls, practices and methods, review supporting documentation and reconcile to financial records and UCP reports; perform analytical reviews of supporting documentation, determining the propriety of such information with UCP rules, regulations, court decisions, and program protocols; review and prepare examination work papers and all supporting schedules; prepare examination reports/assist in examination report preparation, and coordinate the sharing of examination information among Senior Management Auditor, audit staff, and UPD staff.	12.0	735	8,820	5.0				
Workload assumption: Assumes Specialists will work on 12 of the 40 examinations to be initiated each year								
TOTAL Staff Services Management Auditor	12	735	8,820	5.0				
TOTAL Audits	812	1,861	20,335	16.0	514	691	10,635	6.1

Unclaimed Property Holder Compliance Initiative

Holder Outreach and Compliance - UPD Workload Description	New Annual Increased Workload/ Task	Annual Hours per Task	Total Increased Hours	Number of Positions
Classification: Staff Services Manager I				
Major responsibility: Oversee the day-to-day operations of the Outreach and Compliance Unit (OCU).				
>Oversee and assist staff in the completion of staff duties.	52	28	1,456	0.8
>Staff development and training.	24	4	96	0.1
>Complete managerial tasks as assigned (e.g., meetings with management, audits, etc.)	52	5	260	0.1
Workload assumption: Based on current workload.				
TOTAL Staff Services Manager I	128	37	1,812	1.0
Classification: Associate Governmental Program Analyst				
Major responsibility: Develop methods to gather data to identify non-compliant businesses, track and monitor holders to ensure compliance, provide holders with guidance and instruction on how to report unclaimed property.				
>Compliance Program – Provide reporting instructions to holders and follow-up to ensure holder compliance.	52	40	2,080	1.2
>Research to identify businesses that are not reporting or are reporting inconsistently.	52	30	1,560	0.9
>Develop annual work plan for the compliance letter campaign.	4,558	0	200	0.1
>Prepare a quarterly newsletter which highlights important and useful information and changes pertaining to unclaimed property.	4	40	160	0.1
>Evaluate the design, organization, and ease of use of the Holder Handbook and implement changes when necessary.	1	500	500	0.3
>Evaluate the design, organization, and ease of use of the Reporting Unclaimed Property page of the SCO public website and implement changes when necessary.	1	400	400	0.2
>Develop educational reporting presentations, instructions and forms to educate holders.	12	16	192	0.1
>Research and identify potential events, networking opportunities, and businesses for site visits.	52	10	520	0.3
>Coordinate, facilitate and represent the Division at educational workshops, webcasts, holder site visits, business shows and conferences	12	75	900	0.5
>Manage SCO events (identify audience, secure facilities, market, track RSVPs, survey attendees, etc.)	12	8	96	0.1
>Network with other state agencies and associations to educate holders.	13	8	104	0.1
>Prepare management reports detailing progress made in inducing non-complying holders to report	52	3	156	0.1
Workload assumption: Based on current workload.				
TOTAL Associate Governmental Program Analyst	4,821	1,130	6,868	4.0
Classification: Program Technician II				
Major responsibility: Provide Administrative Support to the Outreach and Compliance Unit (OCU).				
>Catalog and distribute incoming Holder Notice and Remit Reports to Reporting for processing. Function as the report liaison between Reporting and the OCU	52	4	208	0.1
>Complete and track compliance letters.	4,558	0	500	0.3
>Catalog and distribute compliance mail to the OCU analysts.	52	3	156	0.1
>Monitor the UPD Compliance email box and forward emails to the OCU analysts.	52	3	156	0.1
>Assist in the preparation of educational workshops, business shows and conferences.	24	2	48	
>Clerical work - folding, answering phone calls, shipping	52	12	624	0.4
Workload assumption: Based on current workload.				
TOTAL Program Technician II	4,790	24	1,692	1.0
TOTAL UPD	9,739	1,191	10,372	6.0

Unclaimed Property Holder Compliance Initiative

CLASSIFICATION / TASK		Workload		
		Months	Hours per Month	Hours per Year
Associate Governmental Program Analyst (3-Year LT)	1.1			
General Administrative Support		12	33	396
Conduct and/or review analytical studies and surveys; formulate procedures, policies, and program alternatives; make recommendations on a broad spectrum of administrative and program-related problems; and review and analyze proposed legislation.				
Human Resources Services Support		12	33	396
Prepares formal memoranda or reports on personnel matters, reviews proposed personnel actions for conformity with regulations, classification or pay standards or good personnel practice. Prepares written examinations, and coordinates recruitment programs.				
Business Services Support		12	33	396
Supports day-to-day operations by acquiring and maintaining departmental facilities, manages and directs in-house and external employee training, administers publication of articles on the SCO intranet (COIN), manages forms, records, transportation and recycling programs and provides reproduction services.				
Accounting Support		12	33	396
Provides all accounting services pertaining to the SCO budget as to estimates of expenditures, reimbursements and revenues; payment of travel expenses claims and invoices, year-end accrual, billing of reimbursements to the agencies; advise management of forecasted expenditures relative to budgeted authority.				
IT Support		12	16	192
Provides analysis, development, installation, implementation, procurement, or support of information technology systems, multifunction automated office systems, microcomputer systems, and teleprocessing networks and/or systems.				
Program Correspondence and Customer Service		12	16	192
Responds to inquiries concerning policies and procedures and provide technical advice and assistance to staff, management, control agencies, and others.				
Total Estimated Hours				1,968