

**REPORT
ON THE
LIMITED REVIEW**

**CONTRA COSTA HEALTH SERVICES
(COUNTY OF CONTRA COSTA)
MARTINEZ, CALIFORNIA**

**PUBLIC HEALTH EMERGENCY PREPAREDNESS PROGRAM
CDC FUNDING GRANT AGREEMENT
CFDA No. 93.283
FISCAL PERIOD
AUGUST 31, 2005 THROUGH AUGUST 30, 2006**

**Audits Section - Richmond
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Louise Wong
Audit Supervisor: Jesse Duran
Auditor: Chris Stanley**



SANDRA SHEWRY
Director

State of California—Health and Human Services Agency
Department of Health Care Services



ARNOLD SCHWARZENEGGER
Governor

September 24, 2008

Dr. William Walker
Health Services Director
Contra Costa Health Services
50 Douglas Drive, Suite 310-A
Martinez, CA 94553

Dear Dr. William Walker:

The claims for expenditures for services provided by Contra Costa Health Services under the Public Health Emergency Preparedness Program, CDC Funding Grant Agreement, Federal Domestic Assistance Number: 93.283, for the fiscal period of August 31, 2005 through August 30, 2006, have been audited by the Financial Audits Branch of the Department of Health Care Services.

Except as set forth in the following paragraph, our audit was made in accordance with generally accepted government auditing standards as promulgated by the Comptroller General of the United States. Accordingly, our audit included such tests of the accounting records and other audit procedures, as we considered necessary under the circumstances.

The financial statements of Contra Costa County for the year ending June 30, 2006, were examined by other auditors whose report dated December 1, 2006 expressed an unqualified opinion on those statements.

The scope of our review was limited to specific contract or program requirements relating to financial compliance and did not include sufficient work to determine whether the financial statements present fairly the financial position and the results of the financial operations. We have not duplicated the work performed by the other auditors.

As noted in the preceding paragraph, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the financial position referred above.

Dr. William Walker
Health Services Director
Page 2

The exit conference was held on March 26, 2008 at which time the results of the engagement were discussed.

This Audit Report includes the:

1. Executive Summary of Findings
2. Fiscal Findings
3. Financial Schedules

The report concludes that no additional amount is due the State or Contractor.

Emergency Preparedness Office may require a corrective action plan in response to the findings in this report. If so, please send a copy of the corrective action plan to:

Diane Leung,
Contract Manager
Planning and Policy Unit
Emergency Preparedness Office
California Department of Public Health
1615 Capitol Avenue, Suite 73.373
P.O. Box 997413, MS 7002
Sacramento, CA 95899-7413

If you should have any further question, please contact Diane Leung, Contract Manager, Planning and Policy Unit, Emergency Preparedness Office at (916) 319-8192.

Original Signed By

Louise Wong, Chief
Audits Section – Richmond
Financial Audits Branch

cc: Betsey Lyman
Deputy Director

Diane Leung
Contract Manager
Planning and Policy Unit

Emergency Preparedness Office
California Department of Public Health
1615 Capitol Avenue, Suite 73.373
P.O. Box 997413, MS 7002
Sacramento, CA 95899-7413

Next Page

Dr. William Walker
Health Services Director
Page 3

Francie Wise
Communicable Disease Program Chief
Contra Costa Health Services
597 Center Avenue, Suite 200A
Martinez, CA 94553

Kim Cox, MPH
Health Emergency Response Coordinator
Contra Costa Health Services
597 Center Avenue, Suite 255
Martinez, CA 94553

Alan Abreu
Public Health Controller
Health Services Finance
Contra Costa Health Services
50 Douglas Drive, Suite 320
Martinez, CA 94553

Certified

**CONTRA COSTA HEALTH SERVICES
PUBLIC HEALTH EMERGENCY PREPAREDNESS PROGRAM
CDC FUNDING GRANT AGREEMENT
FISCAL PERIOD: AUGUST 31, 2005 THROUGH AUGUST 30, 2006**

TABLE OF CONTENTS

- I. EXECUTIVE SUMMARY OF FINDINGS
- II. INTRODUCTION
 - A. Description of Program
 - B. Description of Agency
 - C. Site Location
 - D. Funding Sources
 - E. Agreement Goals Listed
 - F. Regulations
 - G. Abbreviations Used in this Report
- III. SCOPE OF AUDIT
- IV. CONTRACT COMPLIANCE
- V. FISCAL FINDINGS
 - A. Trust Fund
 - B. Carryover Funds
 - C. Expenditure Review
 - D. Single Audit Requirement
 - E. Supplanting of Funds
- VI. SYSTEMS AND PROCEDURES
- VII. SCHEDULES
 - 1. SUMMARY OF AUDITED PROGRAM EXPENDITURES FUNDS
 - 1A. SUMMARY OF PROGRAM EXPENDITURES
- VIII. CONTRACTOR RESPONSE TO AUDIT FINDINGS
- IX. PROGRAM'S RESPONSE TO AUDIT FINDINGS
- X. ATTACHMENT A

**CONTRA COSTA HEALTH SERVICES
PUBLIC HEALTH EMERGENCY PREPAREDNESS PROGRAM
CDC FUNDING GRANT AGREEMENT
FISCAL PERIOD: AUGUST 31, 2005 THROUGH AUGUST 30, 2006**

I. EXECUTIVE SUMMARY OF FINDINGS

The following information is a summary of our findings:

CONTRACT COMPLIANCE

Our report does not include an evaluation of the County's progress toward achieving the CDC Preparedness goals and objectives other than to note that the County submitted the reports required to document their activities related to the grant award. These reports are monitored by EPO or the Federal CDC.

FISCAL FINDINGS

1. The expenditures reported for the year end financial report to the State were reviewed. The County has expended all funds in accordance with the agreement requirements and in conjunction with the goals of the CDC agreement. The total Federal award for this agreement is \$1,256,053.
2. The County did not meet the requirements to deposit the grant funds in a special local public health preparedness interest bearing trust fund established solely for emergency preparedness. (See Section V. A)
3. Contra Costa Health Services has complied with obtaining an annual single organization wide financial and compliance audit according to the requirements specified in OMB Circular A-133.
4. The agreement requires that the County not use the CDC funds to supplant existing levels of services in the County. During the course of our review, we did not detect any situations in which funds from this agreement were used to fund other pre-existing programs or other new programs. (See Section V. F)

**CONTRA COSTA HEALTH SERVICES
PUBLIC HEALTH EMERGENCY PREPAREDNESS PROGRAM
CDC FUNDING GRANT AGREEMENT
FISCAL PERIOD: AUGUST 31, 2005 THROUGH AUGUST 30, 2006**

II. INTRODUCTION

A. DESCRIPTION OF PROGRAM

The Public Health Emergency Preparedness Program is funded by the Federal Center for Disease Control and Prevention under the authority of 42 U.S.C. 247d-3. The purpose of this program is to upgrade and integrate State and local public health jurisdictions' preparedness for and response to terrorism and other public health emergencies with Federal, State, local and tribal governments, the private sector, and Non-Governmental Organizations. These emergency preparedness and response efforts are intended to support the National Response Plan and the National Incident Management System.

B. DESCRIPTION OF AGENCY

Contra Costa Health Services is part of the County of Contra Costa.

C. SITE LOCATION

The Bioterrorism office is located at 597 Center Street in Martinez. All of the accounting is performed at the Grants and Contracts at 50 Douglas Avenue in Martinez.

D. FUNDING SOURCES

Public Health Emergency Preparedness Program grant funding agreement for the period August 31, 2005 through August 30, 2006, totaled \$1,256,053 in federal grants as follows:

- Federal CDC Emergency Preparedness Allocation
 - Base Allocation \$1,120,553
 - Reference Laboratory and Trainee Allocation 135,500
 - Total \$1,256,053

**CONTRA COSTA HEALTH SERVICES
PUBLIC HEALTH EMERGENCY PREPAREDNESS PROGRAM
CDC FUNDING GRANT AGREEMENT
FISCAL PERIOD: AUGUST 31, 2005 THROUGH AUGUST 30, 2006**

E. CONTRACT GOALS

The Contra Costa Health Service's CDC Preparedness Goals are as follows:

CDC Preparedness Goal 1: PREVENT

Increase the use and development of interventions known to prevent human illness from chemical, biological, radiological agents, and naturally occurring health threats.

CDC Preparedness Goal 2: PREVENT

Decrease the time needed to classify health events as terrorism or naturally occurring in partnership with other agencies.

CDC Preparedness Goal 4: DETECT/REPORT

Improve the timeliness and accuracy of information obtained from routine surveillance and where applicable, from analysis of non-traditional sources of health data, regarding threats to the public's health.

CDC Preparedness Goal 6: CONTROL

Decrease the time needed to provide countermeasures and health guidance to those affected by threats to the public's health.

CDC Preparedness Goal 9: IMPROVE

Decrease the time needed to implement recommendations from after-action reports following threats to the public's health.

F. REGULATIONS

This program is governed by the following regulations:

Public Health Service Act, Section 319C (42 USC 247 d-3)
45 CFR Part 92 (Under the Public Welfare section) (Under the Grant requirements for State, Local and Tribal Governments)
OMB Circular A-133 (Audits of States, Local Governments, and Non-Profit Organizations)
California Health and Safety Code, Sections 101315 to 101320

**CONTRA COSTA HEALTH SERVICES
PUBLIC HEALTH EMERGENCY PREPAREDNESS PROGRAM
CDC FUNDING GRANT AGREEMENT
FISCAL PERIOD: AUGUST 31, 2005 THROUGH AUGUST 30, 2006**

G. ABBREVIATIONS USED IN THIS REPORT

CDC	Centers for Disease Control and Prevention
CDHS	California Department of Health Services
CDPH	California Department of Public Health
CFR	Code of Federal Regulations
EPO	Emergency Preparedness Office (under California Department of Public Health)
LHD	Local Health Department (herein, Contra Costa Health Services)

**CONTRA COSTA HEALTH SERVICES
PUBLIC HEALTH EMERGENCY PREPAREDNESS PROGRAM
CDC FUNDING GRANT AGREEMENT
FISCAL PERIOD: AUGUST 31, 2005 THROUGH AUGUST 30, 2006**

III. SCOPE OF AUDIT

The Financial Audits Section's review of the Contra Costa Health Services (herein referred to as the County) was restricted to the Public Health Emergency Preparedness Program, CDC Grant Award for the period August 31, 2005 through August 30, 2006.

The audit consisted of the review of the financial records to ensure the existence of proper documentation and the propriety of claims submitted to the State for reimbursement. Such review included substantive testing:

- To determine that recorded and reported program funds awarded are expended in accordance with terms of the grant agreement with the CDPH;
- To determine that payments are for actual costs and reflect amounts billed to the State;
- To determine that payments are for services rendered;
- To determine that grant funds did not supplant existing levels of State and local funding for this program.

**CONTRA COSTA HEALTH SERVICES
PUBLIC HEALTH EMERGENCY PREPAREDNESS PROGRAM
CDC FUNDING GRANT AGREEMENT
FISCAL PERIOD: AUGUST 31, 2005 THROUGH AUGUST 30, 2006**

IV. CONTRACT COMPLIANCE

Our report does not include an evaluation of the County's progress toward achieving the CDC Preparedness goals and objectives other than to note that the County submitted the reports required to document their activities related to the grant award. These reports are monitored by EPO or the Federal CDC.

**CONTRA COSTA HEALTH SERVICES
PUBLIC HEALTH EMERGENCY PREPAREDNESS PROGRAM
CDC FUNDING GRANT AGREEMENT
FISCAL PERIOD: AUGUST 31, 2005 THROUGH AUGUST 30, 2006**

V. FISCAL FINDINGS

The following is a discussion of the findings related to our examination of the County. The details of these amounts are included in Schedules 1 and 1A of this report.

A. TRUST FUND

The County did not meet the grant requirement, Exhibit B8 provisions and the Health and Safety Code, Section 101317(f) to deposit the grant funds in a special local public health preparedness trust fund established solely for this purpose before transferring or expending the funds for any of the uses allowed pursuant to this article. The County deposited the grant funds in the General Fund, designating these funds to exclusively be used for the Emergency Preparedness Program. The County's methodology for depositing the funds into the General Fund but designating the funds specifically for the CDC agreement does not fulfill requirements of this agreement provision. Additionally, there was no interest earned for program use because the funds were not deposited in an interest bearing account.

Recommendation:

The County shall establish a Local Public Health Preparedness Trust Fund to comply with the agreement requirements and provide to the State Public Health Emergency Preparedness Office supporting documentation of compliance with the special trust fund requirement.

B. CARRYOVER FUNDS

There were no carryover funds from the previous fiscal year's agreement, nor carryover funds to the next agreement period.

C. EXPENDITURE REVIEW

1) Personnel and Fringe Benefits

- a) Personnel (salaries) and fringe benefits comprised 98% of both the original CDC agreement and the amended agreement. We reviewed the personnel expenditures for the agreement period. From this review, the reported salaries represent actual amounts from the payroll summary records. The County's actual program expenditure for personnel expense exceeded the budget amount by \$2,973. This excess amount was charged to Contra Costa Health

**CONTRA COSTA HEALTH SERVICES
PUBLIC HEALTH EMERGENCY PREPAREDNESS PROGRAM
CDC FUNDING GRANT AGREEMENT
FISCAL PERIOD: AUGUST 31, 2005 THROUGH AUGUST 30, 2006**

Services' general fund.

- b) The fringe benefits consisted of deferred compensation, FICA, retirement expense, group insurance, unemployment insurance and workers compensation, which are all allowable fringe benefits based on the requirements and criteria under Appendix E, Sections 3 through 5. The County's actual program expenditure for fringe benefits exceeded the budget amount by \$7,774. This excess amount was charged to Contra Costa Health Services' general fund.
- c) Non-County contracted personnel, comprises approximately 12% of the personnel and fringe benefits expense. Appendix D, Section B of the agreement requires that Consultant/Subcontractor fees not exceed \$350 per eight hour day (or \$43.75 per hour). We judgmentally reviewed contractor expenses by verifying monthly expenditure details to supporting source documents, including invoices and time sheets. The contractors hired under this agreement were paid below the fees as outlined by the agreement.

2) Travel

The grant funding agreement requires that the travel and per diem expenses be the rates currently in effect as established by the California Department of Personnel Administration (DPA) and that no travel outside the State of California be reimbursed without prior written approval (Exhibit D(F), Section 2). The total travel expense budget for this CDC grant funding agreement was \$4,454. The total actual travel expenses exceeded the budget by \$292. This excess amount was charged to Contra Costa Health Services' general fund. Total travel expense represents less than one percent of the total budget.

We judgmentally selected a sample of travel expenditures for review. Our review disclosed:

- a) The hotel lodging expense did not exceed the California Department of Personnel Administration's per diem expense of \$84 plus tax for the County in which the expense occurred.
- b) The County's mileage reimbursement for calendar year 2005 was 44.5 cents per mile and for calendar year 2006 was 48.5 cents per mile, which is consistent with DPA. We judgmentally selected a sample of mileage expenditures for review. Based on this review, mileage reimbursements were proper.

**CONTRA COSTA HEALTH SERVICES
PUBLIC HEALTH EMERGENCY PREPAREDNESS PROGRAM
CDC FUNDING GRANT AGREEMENT
FISCAL PERIOD: AUGUST 31, 2005 THROUGH AUGUST 30, 2006**

3) Supplies

The CDC funding agreement identified a budget of \$20,397 for supplies or 1.7% of the federal agreement. The County reported \$22,015 of supplies expense in their year end final expenditure report, which exceeded the budget by a total of \$2,619. In addition, the actual supplies expenditures for the CDC program totaled \$25,125, which exceeded the budget by a total of \$3,110. This excess amount was charged to Contra Costa Health Services' general fund.

Our judgmental sample review of the supplies expense revealed that in the original CDC budget application, a listing of supplies, e.g. triage kits, clinic vests, PPE, masks, laboratory supplies, training materials and other assorted supplies were identified. The County did not purchase triage kits, clinic vests, PPE, or masks but instead purchased various software and hardware for web design, duplication of training videos and miscellaneous expenses related to producing an educational show for seniors on emergency preparedness.

D. SINGLE AUDIT REQUIREMENT

OMB Circular A-133: Audits of States, Local Governments, and Non-Profit organizations was issued as part of the Single Audit Act of 1984 and establishes standards in order to obtain consistency and uniformity among federal agencies for the audits of states, local governments, and not-for-profit organizations expending federal awards.

The CDC agreement (Exhibit D(F), Section 16 (Financial and Compliance Audit requirements) subsection c3, requires the County to obtain an annual single organization wide financial and compliance audit according to the requirements specified in OMB Circular A-133. The audit shall be completed by the end of the ninth month following the end of the agreement period. Circular A-133 also requires entities that expend \$500,000 or more a year in federal awards to have a single or program-specific audit conducted annually. Contra Costa Health Services has complied with this requirement.

E. SUPLANTING OF FUNDS

The agreement requires that the County not use the CDC funds to supplant existing levels of services in the County. The duty statements of the employees funded by this agreement (which comprises 98% of this agreement's expenditures) were initially reviewed by the State's Emergency Preparedness Office prior to acceptance of the County's agreement application in part to determine if supplanting of funds might occur. During the course of our review,

**CONTRA COSTA HEALTH SERVICES
PUBLIC HEALTH EMERGENCY PREPAREDNESS PROGRAM
CDC FUNDING GRANT AGREEMENT
FISCAL PERIOD: AUGUST 31, 2005 THROUGH AUGUST 30, 2006**

we did not detect any situations in which funds from this agreement were used to fund other pre-existing programs or other new programs.

Further, based on our examination, nothing came to our attention to indicate that the Contra Costa Health Services has not complied with the material terms and conditions of the agreement beyond the findings noted above.

**CONTRA COSTA HEALTH SERVICES
PUBLIC HEALTH EMERGENCY PREPAREDNESS PROGRAM
CDC FUNDING GRANT AGREEMENT
FISCAL PERIOD: AUGUST 31, 2005 THROUGH AUGUST 30, 2006**

VI. SYSTEMS AND PROCEDURES

The management of Contra Costa Health Services is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but no absolute, assurance the assets are safeguarded against loss, from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

We did not review Contra Costa County's overall internal control structure. We limited our internal control review to the County's procedures to account for emergency preparedness fund program funds, and the County's preparation of the required filing of the program financial status reports.

**CONTRA COSTA HEALTH SERVICES
PUBLIC HEALTH EMERGENCY PREPAREDNESS PROGRAM
CDC FUNDING GRANT AGREEMENT
FISCAL PERIOD: AUGUST 31, 2005 THROUGH AUGUST 30, 2006**

VII. SCHEDULES

Schedules of financial data have been included in this report to summarize the amounts claimed and paid under this grant agreement is presented on Schedules 1 and 1A.

**CONTRA COSTA HEALTH SERVICES
PUBLIC HEALTH EMERGENCY PREPAREDNESS PROGRAM
CDC FUNDING GRANT AGREEMENT
FISCAL PERIOD: AUGUST 31, 2005 THROUGH AUGUST 30, 2006**

VIII. COUNTY'S RESPONSE TO AUDIT FINDINGS

Subsequent to the exit conference, Contra Costa Health Services' submitted a response to the findings discussed in this report. A copy of this response is included as Attachment A.

No revisions were made to this report as a result of this response.

**CONTRA COSTA HEALTH SERVICES
PUBLIC HEALTH EMERGENCY PREPAREDNESS PROGRAM
CDC FUNDING GRANT AGREEMENT
FISCAL PERIOD: AUGUST 31, 2005 THROUGH AUGUST 30, 2006**

IX. PROGRAM'S RESPONSE TO AUDIT FINDINGS

Emergency Preparedness Office (EPO) has responded to the findings of this report. No material revisions were made to this report as a result of EPO's response. EPO will work with the LHDs through guidance documents and agreements to ensure these issues are corrected in the future.

**CONTRA COSTA HEALTH SERVICES
PUBLIC HEALTH EMERGENCY PREPAREDNESS PROGRAM
CDC FUNDING GRANT AGREEMENT
AUGUST 31, 2005 THROUGH AUGUST 30, 2006**

SUMMARY OF AUDITED CDC PROGRAM EXPENDITURES

	Budget Category	Audit Adjustment No.	2005/2006 Expenditures		
			As Reported	Audit Adjustment	As Audited
1.	CDC Base				
	<u>Financial Assistance</u>				
	A. Personnel		\$793,206		\$793,206
	B. Fringe		307,927		307,927
	C. Travel		4,454		4,454
	E. Supplies		14,966		14,966
	Total Financial Assistance		\$1,120,553		\$1,120,553
	Grand Total		\$1,120,553		\$1,120,553
2.	LABS Only				
	<u>Financial Assistance</u>				
	A. Personnel		\$112,403		\$112,403
	B. Fringe		16,048		16,048
	E. Supplies		7,049		7,049
	Total Direct FA		\$135,500		\$135,500
	Grand Total		\$135,500		\$135,500
	GRAND TOTAL		\$1,256,053		\$1,256,053

**CONTRA COSTA HEALTH SERVICES
PUBLIC HEALTH EMERGENCY PREPAREDNESS PROGRAM
CDC FUNDING GRANT AGREEMENT
AUGUST 31, 2005 THROUGH AUGUST 30, 2006**

SUMMARY OF CDC PROGRAM EXPENDITURES

	Budget Category	Base Funding Source	05/06 Expenditures	05/06 Reported Year End Expenditures	County General Fund Expenses
1.	CDC Base				
	Financial Assistance				
	A. Personnel	\$784,418	\$796,179	\$793,206	\$2,973
	B. Fringe	316,715	315,701	307,927	7,774
	C. Travel	5,000	4,746	4,454	292
	E. Supplies	14,420	18,076	14,966	3,110
	Total Direct Assistance	\$1,120,553	\$1,134,702	\$1,120,553	\$14,149
	Grand Total	\$1,120,553	\$1,134,702	\$1,120,553	\$14,149
2.	LABS Only				
	Financial Assistance				
	A. Personnel	\$114,473	\$112,403	\$112,403	\$0
	B. Fringe	15,050	16,048	16,048	0
	E. Supplies	5,977	7,049	7,049	0
	Total Direct Assistance	\$135,500	\$135,500	\$135,500	\$0
	Grand Total	\$135,500	\$135,500	\$135,500	\$0
	GRAND TOTAL	\$1,256,053	\$1,270,202	\$1,256,053	\$14,149

Note: Contra Costa Health Services did not request a carryover for funds expended over the budget.

CONTRA COSTA HEALTH SERVICES
PUBLIC HEALTH EMERGENCY PREPAREDNESS PROGRAM
CDC FUNDING GRANT AGREEMENT
FISCAL PERIOD: AUGUST 31, 2005 THROUGH AUGUST 30, 2006

CONTRACTOR'S RESPONSE LETTER

WILLIAM B. WALKER, M.D.
HEALTH SERVICES DIRECTOR
WENDEL BRUNNER, M.D.
PUBLIC HEALTH DIRECTOR



PUBLIC HEALTH
FINANCE
50 Douglas Drive, Suite 320-B
Martinez, CA 94553
Ph (925) _____
Fax (925) 957-5483

Date : March 26, 2008
To : Chris Stanley, DHS Auditor
Audits Section - Richmond
From : Alan G. Abreu, Public Health Controller *Alan G. Abreu*
Subj : Public Health Emergency Preparedness Program –
CDC Audit – August 31, 2005 through August 30, 2006

This is in response to the Draft Executive Summary of Findings # 2 – The LDH did not meet the requirements to deposit the Grant Funds in a Trust Fund established solely for emergency preparedness.

It is true that a Trust Fund was not established for this Program. Our method for safe-guarding Funds, ensuring accountability for all expenditures and deposits, as well as preventing any commingling of Funds was achieved by establishing a Bio-Terrorism Cost Center in the County Finance System. This Cost Center provides adequate accountability and appropriate separation for all finance components. This is achieved by allowing only authorized expenditures and revenues from the Bio-Terrorism Program to reside in this Cost Center. The result of this is a secure and dedicated Cost Center, where all transactions are fully documented and accountable.

If you have any questions regarding this matter please call me at (925) 957-5480 or Mike Arnold at (925) 957-5486

AGA:st

