



City of Redding

Department of Public Works, Engineering Division
Indirect Cost Rate Proposal
Fiscal Years 2017-18 and 2018-19

Report No. 20-2660-073
December 2020

Team Members

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Final reports are available on our website at www.dof.ca.gov.

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Transmitted via e-mail

December 23, 2020

MarSue Morrill, Chief, Planning and Modal Office
Independent Office of Audits and Investigations
California Department of Transportation
1304 O Street, Suite 200
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Final Report—City of Redding, Department of Public Works Indirect Cost Rate Proposal Audit

The California Department of Finance, Office of State Audits and Evaluations, has completed its audit of the City of Redding, Department of Public Works, Engineering Division's (City) Indirect Cost Rate Proposals for fiscal years 2017-18 and 2018-19, Caltrans Audit Number P1594-0107.

The enclosed report is for your information and use. The City's response to the report finding is incorporated into this final report. The City agreed with our finding. We appreciate the City's assistance and cooperation during the engagement, and its willingness to implement corrective actions.

This report will be placed on our website. If you have any questions regarding this report, please contact Rick Cervantes, Manager, or David Shockey, Supervisor, at (916) 322-2985.

Sincerely,

Original signed by:

Cheryl L. McCormick, CPA
Chief, Office of State Audits and Evaluations

cc: Nancy Shaul, Audit Manager, Planning and Modal Office, Independent Office of Audits and Investigations, California Department of Transportation
Monte Laskosky, Auditor, Planning and Modal Office, Independent Office of Audits and Investigations, California Department of Transportation

BACKGROUND, SCOPE AND METHODOLOGY

BACKGROUND

The California Department of Transportation's (Caltrans) Local Assistance Program oversees more than \$1 billion dollars annually available to over 600 cities, counties, and regional agencies for the purpose of improving their transportation infrastructure or providing transportation services. This funding comes from various Federal and State programs specifically designed to assist the transportation needs of local agencies.¹

The City of Redding, Public Works Department (City), includes all the City's transportation and engineering functions and is comprised of many divisions including the Engineering Division. The Engineering Division plans, develops, and constructs public facilities, roadways, capital improvement, and private development projects.²

At the discretion of local governmental agencies (LGA), indirect costs may be recovered when seeking reimbursement for federal-aid transportation projects and state funded projects. To recover indirect costs, LGAs annually submit an Indirect Cost Rate Proposal (ICRP), which may also include a fringe benefit rate, to Caltrans' Independent Office of Audits and Investigations (IOAI). IOAI reviews the documentation supporting the rate(s) and issues an acceptance letter allowing the LGAs to bill Caltrans and seek reimbursement of indirect costs, which IOAI may audit for compliance with Title 2 Code of Federal Regulations Part 200 (2 CFR 200) and Caltrans' Local Assistance Procedures Manual Chapter 5 (LAPM).

SCOPE

At the request the IOAI, the California Department of Finance, Office of State Audits and Evaluations, audited the City's ICRP for fiscal years 2017-18 and 2018-19.

The audit objectives were to:

1. Determine whether the 2017-18 and 2018-19 ICRPs are in compliance with 2 CFR 200 and the LAPM.
2. Recalculate the 2017-18 and 2018-19 ICRP rates if unallowable costs are identified.

In performing our audit, we considered internal controls significant to the audit objectives. See Appendix A for a list of significant internal control components and underlying principles.

¹ Excerpts obtained from Caltrans, Division of Local Assistance website <http://www.dot.ca.gov/localassistance/index.html>.

² Excerpts obtained from the City of Redding's website <https://www.cityofredding.org/departments/public-works>.

The City is responsible for preparing its ICRP in accordance with state and federal requirements, which includes implementing internal controls and maintaining an adequate financial management system to accumulate and segregate reasonable, allowable, and allocable costs.

METHODOLOGY

In planning the audit, we gained an understanding of the City's operations, and identified relevant ICRP requirements by interviewing Caltrans and City personnel and reviewing 2 CFR 200, the LAPM, and applicable City policies and procedures.

We conducted a risk assessment, including evaluating whether key internal controls significant to our audit objectives were properly designed, implemented, and operating effectively. Key controls evaluated focused on the separation of indirect and direct costs including labor, and the preparation of the ICRP. Our assessment included conducting interviews related to processes and testing transactions related to accounts payable, time keeping/payroll, and billing for effectiveness of existing documented processes and procedures. Deficiencies in internal control that were identified during our audit and determined to be significant within the context of our audit objectives are included in this report.

Additionally, we assessed the reliability of data from the City's financial management system, AS400, as well as Excel spreadsheets used to prepare the ICRP rates. Our assessment included reviewing information process flows, testing transactions for completeness and accuracy, and determining if costs were separately categorized by tracing to the accounting records. We determined the data were sufficiently reliable to address the audit objectives.

Based on the results of our planning, we developed specific methods for gathering evidence to obtain reasonable assurance to address the audit objectives. Our methods are detailed in the Table of Methodologies.

Table of Methodologies

Audit Objective	Methods
<p>Objective 1: Determine whether the 2017-18 and 2018-19 ICRPs are in compliance with 2 CFR 200 and the LAPM.</p>	<ul style="list-style-type: none"> • Selected 2015-16 and 2016-17 significant and high-risk cost categories to verify compliance with 2 CFR 200 and the LAPM. Specifically, costs were selected from direct and indirect salaries and wages, fringe benefits, and the indirect costs pool. <ul style="list-style-type: none"> ○ Selection of direct and indirect salaries and wages, and fringe benefits was based on quantitative factors such as total amount charged to Caltrans. ○ Selection of indirect costs pool costs were based on quantitative factors such as costs with a potential impact to the ICRP rate by 1 percent or greater. ○ Determined if direct and indirect salaries were allowable, supported, segregated, and allocated, by interviewing staff, tracing the amounts to accounting records and payroll records, recalculating rates, and verifying fringe benefits were included in employee billable rates. ○ Determined if indirect costs pool costs were allowable, authorized, supported, segregated, and equitably allocated, by tracing the indirect cost amounts to accounting records, allocation spreadsheets, and verified the allocation methodology. • Determined the carry forward calculations³ were supported by: <ul style="list-style-type: none"> ○ Verifying the 2015-16 and 2016-17 rates were supported by the approved ICRP submissions. ○ Verifying the 2015-16 and 2016-17 actual costs were supported by accounting records and reconciled to audited financial data. ○ Recalculating the 2015-16 and 2016-17 recovered indirect costs, carry forward, and the 2017-18 and 2018-19 adjusted indirect costs. • Verified the indirect costs recovered by the City were billed at the IOAI approved indirect cost rate by tracing the rate used on Caltrans' billings to the rate in Caltrans' Acceptance Letter and recalculated the indirect costs billed to Caltrans.
<p>Objective 2: Recalculate the 2017-18 and 2018-19 ICRP rates if unallowable costs are identified.</p>	<ul style="list-style-type: none"> • Recalculated the ICRP rates with carry forward adjustments based on 2015-16 and 2016-17 audited amounts.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

³ The City uses a schedule of estimated direct and indirect costs to determine the annual indirect cost rate. These estimates are reconciled to actual costs. The difference between the actual costs and the estimated costs is carried forward and is included in the calculation of a future ICRP rate. This is referred to as the carry forward calculation.

CONCLUSION

Based on the procedures performed and evidence gathered, we determined the City's 2017-18 and 2018-19 ICRPs are not in compliance with 2 CFR 200 and the LAPM. We identified weaknesses in the City's fiscal controls related to the preparation of the ICRPs, as noted in Finding 1. Additionally, we recommend rate changes as identified in Table 1 below.

Table 1 – Accepted and Audited 2017-18 and 2018-19 ICRP Rates⁴

Fiscal Year	Division	Accepted Rate (a)	Audited Rate (b)	Rate Difference (a)-(b)
2017-18	Engineering	125.21%	113.71%	11.50%
2018-19	Engineering	119.80%	117.18%	2.62%

See Appendices B and C for the Summary of Accepted and Audited Costs and Rates for the 2017-18 and 2018-19 ICRPs.

FINDING AND RECOMMENDATIONS

Finding 1: ICRP Preparation Process Needs Improvement

The City does not appropriately prepare the carry forward calculations and ensure costs in the indirect cost pool are accurate and supported. Due to the errors identified below, the carry forward amounts for 2017-18 and 2018-19 are overstated by \$279,807 and \$66,140, respectively. As a result, the accepted rates are overstated and should be reduced as illustrated in Table 1. Specifically,

- The indirect carry forward amounts of \$(223,047) and \$(420,786) from 2013-14 and 2014-15, respectively, were not included in the 2015-16 and 2016-17 carry forward calculations. The 2013-14 and 2014-15 carry forward amounts must be included in the 2015-16 and 2016-17 carry forward calculations to determine the difference between the estimated and actual indirect costs (i.e. recovered indirect costs) used in the 2017-18 and 2018-19 ICRP rate calculations.
- Errors were identified in the 2016-17 ICRP calculation that impacted the carry forward amount used in the 2018-19 rate calculation. The City incorrectly recorded \$338,498 of Public Works Administration Reimbursement (PW Admin Reimbursement) within the direct and indirect cost pools. The correct amount is \$313,307. This resulted in an overstatement of direct costs and an understatement of indirect costs by \$25,191 (\$338,498 - \$313,307). Additionally, the National Pollutant Discharge Elimination System (NPDES) Indirect Reimbursement in the amount of \$356,016 was double counted resulting in an understatement of indirect costs by this amount. The double counting resulted from an Excel formula error.

⁴ The ICRPs submitted by the City were accepted by IOAI on July 11, 2017 and October 5, 2018, respectively.

- The allocation rate of Geographic Information System (GIS) costs to the Public Works Engineering Division was not supported by an allocation methodology, resulting in unsupported indirect costs of \$56,760 in 2015-16 and \$54,390 in 2016-17. These unsupported costs impact the carry forward calculations for 2017-18 and 2018-19.

The errors and unsupported costs are a result of the City not performing second-level reviews of the ICRP rate calculations and no written policies and procedures related to the preparation of ICRP rates and GIS cost allocation.

2 CFR 200.62 states the City must maintain internal control processes to provide reasonable assurance transactions are properly accounted for, in order to demonstrate compliance with Federal requirements.

2 CFR 200, Appendix VII to Part 200-States and Local Government and Indian Tribe Indirect Cost Proposals, B. Definitions, 5, states the difference between the estimated costs and the actual, allowable costs of the period covered by the rate is carried forward as an adjustment to the rate computation of a subsequent period.

LAPM Chapter 5, Documentation of Proposal section requires all local agencies desiring to claim their indirect cost must prepare an ICRP and provide related documentation to support those costs.

ICRP Submission Certification, Attachment D, Section II D states material audit adjustments will require reimbursement from the City.

Recommendations:

- A. Develop and document ICRP and GIS cost allocation procedures to ensure future ICRPs and GIS cost allocations are properly supported, prepared, and reviewed.
- B. Reconcile the 2017-18 and 2018-19 billings using the audited rates in Table 1 and reimburse Caltrans for any over payments.

We considered the following internal control components and underlying principles significant to the audit objectives:

Internal Control Component	Internal Control Principle
Control Activities	<ul style="list-style-type: none"> • Management designs control activities to achieve objectives and respond to risks. • Management designs the entity's information system and related control activities to achieve objectives. • Management implements control activities through policies.
Information and Communication	<ul style="list-style-type: none"> • Management uses quality information to achieve the entity's objectives. • Management externally communicates necessary quality information to achieve the entity's objectives.

**Summary of Accepted and Audited Costs and Rates
Indirect Cost Rate Proposal
City of Redding, Department of Public Works, Engineering Division
2017-18**

Table B.1 – 2015-16 Actual Costs (Carry Forward Year)				
Description	Accepted Amounts	Audit Adjustments	Audited Amounts	Finding Number
Direct Costs				
Direct Salaries and Wages plus Fringe Benefits	\$ 1,831,648	\$ 0	\$ 1,831,648	
PW Admin Reimbursement	301,979	0	301,979	
Total Indirect Cost Base⁵	\$ 2,133,627		\$ 2,133,627	
Indirect Costs Pool				
Indirect Salaries and Wages plus Fringe Benefits	\$ 2,372,370	\$ 0	\$ 2,372,370	
PW Admin Reimbursement	(301,979)	0	(301,979)	
Services from Other Divisions	20,815	0	20,815	
NPDES Indirect Reimbursement	(345,636)	0	(345,636)	
Vehicle Fuel	7,630	0	7,630	
Communication Expense	19,998	0	19,998	
NPDES Expense	59,456	0	59,456	
Operating Material	30,776	0	30,776	
Small Equipment/Furniture	3,113	0	3,113	
Software	9,865	0	9,865	
Books/Dues/Subscriptions	4,021	0	4,021	
Travel Expense	6,524	0	6,524	
Employee Training	9,854	0	9,854	
Computer Hardware	6,047	0	6,047	
Citywide Cost Allocation Plan	220,400	0	220,400	
Building Maintenance	112,050	0	112,050	
Information Systems	75,480	0	75,480	
Print Shop	21,720	0	21,720	
Fleet Maintenance	8,341	0	8,341	
Risk Management	61,300	0	61,300	
Records Management	13,420	0	13,420	
Communication Support	12,410	0	12,410	
GIS	56,760	(56,760)	0	1
Volunteer Services	4,110	0	4,110	
Employer Service	28,080	0	28,080	
Mail Charges	2,033	0	2,033	
Depreciation Expense	9,842	0	9,842	
Total Indirect Costs Pool⁶	\$ 2,528,800	\$(56,760)	\$ 2,472,040	1

⁵ 2015-16 Indirect Cost Base is forwarded to Table B.2 – 2015-16 Calculated Indirect Cost Recoveries.

⁶ 2015-16 Total Indirect Costs Pool is forwarded to Table B.3 – 2015-16 Carry Forward Calculation.

APPENDIX B (Continued)

**Summary of Accepted and Audited Costs and Rates
Indirect Cost Rate Proposal
City of Redding, Department of Public Works, Engineering Division
2017-18 ~Continued~**

Table B.2 – 2015-16 Calculated Indirect Cost Recoveries				
Description	Accepted Amounts	Audit Adjustments	Audited Amounts	Finding No.
(A) Indirect Costs Base (from Table B.1)	\$ 2,133,627	\$ 0	\$ 2,133,627	
(B) 2015-16 Indirect Cost Rate ⁷	112.02%	0	112.02%	
(C) Calculated Indirect Cost Recoveries (A) x (B)⁸	\$ 2,390,090	\$ 0	\$ 2,390,090	

Table B.3 – 2015-16 Carry Forward Calculation				
Description	Accepted Amounts	Audit Adjustments	Audited Amounts	Finding No.
(D) 2015-16 Indirect Costs Pool (from Table B.1)	\$ 2,528,800	\$ (56,760)	\$ 2,472,040	1
(E) Calculated Indirect Cost Recoveries (from table B.2)	2,390,090	0	2,390,090	
(F) 2013-14 Carry Forward ⁹	0	(223,047)	(223,047)	1
(G) 2015-16 Carry Forward (D) – (E) + (F)¹⁰	\$ 138,710	\$ (279,807)	\$ (141,097)	1

Table B.4 – 2017-18 ICRP Indirect Cost Rate				
Description	Accepted Amounts ¹¹	Audit Adjustments	Audited Amounts	Finding No.
(H) 2017-18 Budgeted Indirect Costs	\$ 2,907,612	\$ 0	\$ 2,907,612	
(I) 2015-16 Carry Forward (from Table B.3)	138,710	(279,807)	(141,097)	1
(J) Net 2017-18 Budgeted Indirect Cost Pool (H) + (I)	\$ 3,046,322	\$ (279,807)	\$ 2,766,515	1
(K) 2017-18 Budgeted Direct Salaries and Wages plus Fringe Benefits (Indirect Cost Base) ¹²	\$ 2,433,051	\$ 0	\$ 2,433,051	
(L) 2017-18 City Rate (J)/(K)	125.21%	(11.50%)	113.71%	1

⁷ 2015-16 Indirect Cost Rate was accepted by Caltrans' IOAI on July 17, 2015.

⁸ Calculated Indirect Cost Recoveries is forwarded to Table B.3 – 2015-16 Carry Forward Calculation.

⁹ 2013-14 Carry Forward Audit Adjustment of \$(223,047) was based on the California State Controller's Office February 2017 audit report.

¹⁰ 2015-16 Carry Forward is forwarded to Table B.4 – 2017-18 ICRP Indirect Cost Rate.

¹¹ The ICRP costs and calculated rates submitted by the City were accepted by IOAI on July 11, 2017.

¹² Because the 2017-18 costs are budget estimates, specific costs/transactions were not tested.

**Summary of Accepted and Audited Costs
Indirect Cost Rate Proposal
City of Redding, Department of Public Works, Engineering Division
2018-19**

Table C.1 – 2016-17 Actual Costs (Carry Forward Year)				
Description	Accepted Amounts	Audit Adjustments	Audited Amounts	Finding Number
Direct Costs				
Direct Salaries and Wages plus Fringe Benefits	\$ 1,805,970	\$ 0	\$ 1,805,970	
PW Admin Reimbursement	338,498	(25,191)	313,307	1
Total Indirect Cost Base¹³	\$ 2,144,468	\$ (25,191)	\$ 2,119,277	
Indirect Costs Pool				
Indirect Salaries and Wages plus Fringe Benefits	\$ 2,607,714	\$ 0	\$ 2,607,714	
PW Admin Reimbursement	(338,498)	25,191	(313,307)	1
Services from Other Divisions	20,520	0	20,520	
NPDES Indirect Reimbursement	(712,032)	356,016	(356,016)	1
Vehicle Fuel	7,606	0	7,606	
Communication Expense	21,294	0	21,294	
NPDES Expense	102,800	0	102,800	
Operating Material	26,983	0	26,983	
Small Equip/Furniture	2,758	0	2,758	
Software	10,398	0	10,398	
Books/Dues/Subscriptions	5,603	0	5,603	
Travel Expense	8,552	0	8,552	
Employee Training	6,315	0	6,315	
Computer Hardware	6,180	0	6,180	
Citywide Cost Allocation Plan	227,010	0	227,010	
Building Maintenance	94,530	0	94,530	
Information Systems	81,350	0	81,350	
Print Shop	21,870	0	21,870	
Fleet Maintenance	8,341	0	8,341	
Risk Management	64,920	0	64,920	
Records Management	13,360	0	13,360	
Communication Support	10,730	0	10,730	
GIS	54,390	(54,390)	0	1
Volunteer Services	4,270	0	4,270	
Employer Service	26,750	0	26,750	
Mail Charges	2,510	0	2,510	
Depreciation Expense	12,602	0	12,602	
Total Indirect Costs Pool¹⁴	\$ 2,398,826	\$ 326,817	\$ 2,725,643	1

¹³ 2016-17 Indirect Cost Base is forwarded to Table B.2 – 2016-17 Calculated Indirect Cost Recoveries.

¹⁴ 2016-17 Total Indirect Costs Pool is forwarded to Table B.3 – 2016-17 Carry Forward Calculation.

**Summary of Accepted and Audited Costs
Indirect Cost Rate Proposal
City of Redding, Department of Public Works, Engineering Division
2018-19 ~Continued~**

Table C.2 – 2016-17 Calculated Indirect Cost Recoveries				
Description	Accepted Amounts	Audit Adjustments	Audited Amounts	Finding No.
(A) Indirect Costs Base (from Table C.1)	\$ 2,144,468	\$ (25,191)	\$ 2,119,277	1
(B) 2016-17 City Indirect Cost Rate ¹⁵	110.47%	0	110.47%	
(C) Calculated Indirect Cost Recoveries (A) x (B)¹⁶	\$ 2,368,994	\$ (27,829)¹⁷	\$ 2,341,165	1

Table C.3 – 2016-17 Carry Forward Calculation				
Description	Accepted Amounts	Audit Adjustments	Audited Amounts	Finding No.
(D) 2016-17 Indirect Costs Pool (from Table C.1)	\$ 2,398,826	\$ 326,817	\$ 2,725,643	1
(E) Calculated Indirect Cost Recoveries (from table C.2)	2,368,994	(27,829)	2,341,165	1
(F) 2014-15 Carry Forward ¹⁸	0	(420,786)	(420,786)	1
(G) 2015-16 Carry Forward (D) – (E) + (F)¹⁹	\$ 29,832	\$ (66,140)	\$ (36,308)	1

Table C.4 – 2018-19 ICRP Indirect Cost Rate				
Description	Accepted Amounts ²⁰	Audit Adjustments	Audited Amounts	Finding No.
(H) 2018-19 Budgeted Indirect Costs	\$ 2,991,449	\$ 0	\$ 2,991,449	
(I) 2016-17 Carry Forward (from Table C.3)	29,832	(66,140)	(36,308)	1
(J) Net 2017-18 Budgeted Indirect Cost Pool (H) + (I)	\$ 3,021,281	\$ (66,140)	\$ 2,955,141	1
(K) 2018-19 Budgeted Direct Salaries and Wages plus Fringe Benefits (Indirect Cost Base) ²¹	\$ 2,521,868	\$ 0	\$ 2,521,868	
(L) 2018-19 City Rate (J)/(K)	119.80%	(2.62%)	117.18%	1

¹⁵ 2016-17 Indirect Cost Rate was accepted by Caltrans' IOAI on June 16, 2016.

¹⁶ Calculated Indirect Cost Recoveries is forwarded to Table C.3 – 2016-17 Carry Forward Calculation.

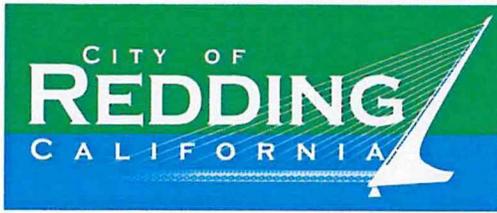
¹⁷ Audit Adjustment: \$(25,191) x 110.47% = \$(27,829).

¹⁸ 2014-15 Carry Forward was accepted by IOAI on June 16, 2016.

¹⁹ 2015-16 Carry Forward is forwarded to Table C.4 – 2017-18 ICRP Indirect Cost Rate.

²⁰ The ICRP costs and calculated rates submitted by the City were accepted by IOAI on October 5, 2018.

²¹ Because the 2018-19 costs are budget estimates, specific costs/transactions were not tested.



CITY OF REDDING

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**PUBLIC WORKS
ENGINEERING DIVISION**

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December 14, 2020

Cheryl L. McCormick CPA
Chief, Office of State Audits and Evaluations
California Department of Finance
915 L Street
Sacramento CA 95814-3706

RE: Response to Indirect Cost Rate Proposal Audit of Caltrans Audit Number P1594-0107

Dear Ms. McCormick:

Below is the City of Redding Audit Report Response to Indirect Cost Rate Proposal Audit of Caltrans Audit Number P1594-0107

Finding 1 – ICRP Preparation Process Needs Improvement

The City does not appropriately prepare the carry forward calculations and ensure costs in the indirect cost pool are accurate and supported. Due to the errors identified below, the carry forward amounts for 2017-18 and 2018-19 are overstated by \$279,807 and \$66,140, respectively. As a result, the accepted rates are overstated and should be reduced as illustrated in Table 1. Specifically,

- The indirect carry forward amounts of \$(223,047) and \$(420,786) from 2013-14 and 2014-15, respectively, were not included in the 2015-16 and 2016-17 carry forward calculations. The 2013-14 and 2014-15 carry forward amounts must be included in the 2015-16 and 2016-17 carry forward calculations to determine the difference between the estimated and actual indirect costs (i.e. recovered indirect costs) used in the 2017-18 and 2018-19 ICRP rate calculations.*
- Errors were identified in the 2016-17 ICRP calculation that impacted the carry forward amount used in the 2018-19 rate calculation. The City incorrectly recorded \$338,498 of Public Works Administration Reimbursement (PW Admin Reimbursement) within the direct and indirect cost pools. The correct amount is \$313,307. This resulted in an overstatement of direct costs and an understatement of indirect costs by \$25,191 (\$338,498 - \$313,307). Additionally, the National Pollutant Discharge Elimination System (NPDES) Indirect Reimbursement in the amount of \$356,016 was double counted resulting in an understatement of indirect costs by this amount. The double counting resulted from an Excel formula error.*

- *The allocation rate of Geographic Information System (GIS) costs to the Public Works Engineering Division was not supported by an allocation methodology, resulting in unsupported indirect costs of \$56,760 in 2015-16 and \$54,390 in 2016-17. These unsupported costs impact the carry forward calculations for 2017-18 and 2018-19.*

Response: Immediately following the California Department of Finance Office of State Audits and Evaluations audit, The City of Redding (City) corrected the calculation to include the carry forward calculation and re-submitted the corrected ICRP to HUD. The City also implemented procedures to ensure that the Finance department will review the Indirect Cost Rate Proposal prior to submission for approval.

If you need additional information regarding this response, please contact Sonja McKinney, Public Works Supervisor, at (530) 225-4189.

Sincerely,

ORIGINAL SIGNED BY

Chuck Aukland
Director of Public Works

cc: Greg Robinette, Finance Officer, City of Redding