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TRANSCRIPTION OF RECORDED INTERVIEW

OF

Alan Fujii

October 22, 2012

Sacramento, California

Investigation of Department of Parks &
Recreation - Financial Irregularities

Interviewed by: Thomas M. Patton
Deputy Attorney General
Office of the Attorney
General
State of California

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ALAN FUJII

1 MR. PATTON: The date is October
2 22 --

3 MR. MATTSON: Yes.

4 MR. PATTON: -- 2012, Monday
5 morning. It is 10:11 in the morning. And
6 this is Thomas M. Patton, Deputy Attorney
7 General speaking. With me is Michael Mattson,
8 a special agent with the Department of
9 Justice. And we are at the home of Mr. Alan
10 Fujii, correct?

11 MR. FUJII: Right.

12 MR. PATTON: And could you spell
13 your last name?

14 MR. FUJII: F-U-J-I-I.

15 MR. PATTON: Okay. Two I's.

16 MR. FUJII: Um-hum.

17 MR. PATTON: Thanks for having us
18 over. And we understand that you at one time
19 worked for the State Parks Department.

20 MR. FUJII: Yes, I did.

21 MR. PATTON: And can you tell us a
22 little bit about your career at the State,
23 when you got started and what you did, how
24 long you worked?

25 MR. FUJII: I worked for the State

1 for about forty years.

2 MR. PATTON: Wow. Starting when?
3 Well, let's go to when did you retire?

4 MR. FUJII: I retired in 2003.

5 MR. PATTON: With forty years'
6 credit?

7 MR. FUJII: Yeah, with sick leave
8 time that was, you know, converted over.

9 MR. PATTON: Okay.

10 MR. FUJII: I think I had like
11 twenty -- thirty-eight, thirty-nine years --

12 MR. PATTON: Okay.

13 MR. FUJII: -- of actual time.

14 MR. PATTON: So probably started
15 somewhere around '64 maybe.

16 MR. FUJII: About '64, '63,
17 someplace in there.

18 MR. PATTON: Yeah. Where did you
19 first start working?

20 MR. FUJII: I started working at
21 Franchise Tax --

22 MR. PATTON: Okay.

23 MR. FUJII: -- in the research and
24 statistics division.

25 MR. PATTON: You had an educational

1 background in something having to do with
2 numbers?

3 MR. FUJII: Well, I was going to
4 college, and I was taking accounting and
5 things of that nature --

6 MR. PATTON: Oh, okay.

7 MR. FUJII: -- in business, so I
8 graduated with a business major.

9 MR. PATTON: Okay, great. So you
10 worked at Franchise Tax Board. That's where
11 you started?

12 MR. FUJII: That's where I started.

13 MR. PATTON: And when did you get
14 over to the Parks Department?

15 MR. FUJII: Sometime in the '70s --

16 MR. PATTON: Okay.

17 MR. FUJII: -- early '70s, I think.

18 MR. PATTON: Did you go there after
19 the Franchise Tax Board?

20 MR. FUJII: Yeah.

21 MR. PATTON: Okay. And where was
22 your first job at the Parks Department?

23 MR. FUJII: I worked in accounting,
24 accounts receivable.

25 MR. PATTON: Oh, okay. So in the

1 '70s you go to the Parks, you went right into
2 the administrative services section at
3 headquarters --

4 MR. FUJII: Yeah.

5 MR. PATTON: -- in downtown
6 Sacramento? In the accounting -- accounts --

7 MR. FUJII: Accounts receivable.

8 MR. PATTON: Okay. Who was the --
9 do you remember who the first accounting chief
10 was, accounting officer, when you first
11 started? That's just a memory test, probably
12 not very fair.

13 MR. FUJII: I think it was Bob Cates
14 (phonetic).

15 MR. PATTON: Okay. And accounting
16 is a pretty -- that's a significantly sizable
17 section, right?

18 MR. FUJII: The receivables had
19 about four or five people.

20 MR. PATTON: Okay.

21 MR. FUJII: Then I went to the
22 payable side which had about seven or eight
23 people.

24 MR. PATTON: Okay. And then at some
25 point you went to the budget side, right?

ALAN FUJII

1 MR. FUJII: Yeah. Well, I went from
2 accounting to audits.

3 MR. PATTON: Okay. So you started
4 in accounts receivable.

5 MR. FUJII: And then I went to
6 accounts payable.

7 MR. PATTON: Okay.

8 MR. FUJII: Then I went to audits --

9 MR. PATTON: Um-hum.

10 MR. FUJII: -- for about a year.

11 MR. PATTON: Do you remember how
12 long you'd been in accounts before you went
13 over to audits?

14 MR. FUJII: I don't remember.

15 MR. PATTON: Some number of years?

16 MR. FUJII: Yeah, a number of years,
17 yeah.

18 MR. PATTON: Okay. So maybe it's
19 the 1980s sometime when you go to audits?

20 MR. FUJII: I don't -- I don't
21 remember.

22 MR. PATTON: Okay.

23 MR. FUJII: I'd have to look, go
24 back and look it up.

25 MR. PATTON: That's all right.

ALAN FUJII

1 MR. FUJII: Then I went to
2 affirmative action for a couple years.

3 MR. PATTON: Okay.

4 MR. FUJII: And then I went to
5 personnel on TND.

6 MR. PATTON: T&D? Training --

7 MR. FUJII: Training and
8 Development --

9 MR. PATTON: Got it.

10 MR. FUJII: -- for two years.

11 MR. PATTON: Okay.

12 MR. FUJII: And then from there, I
13 went to budgets.

14 MR. PATTON: Okay. And you retired
15 from the budget shop.

16 MR. FUJII: Right.

17 MR. PATTON: So you must have been
18 in budgets a fairly significant period of
19 time.

20 MR. FUJII: Yeah.

21 MR. PATTON: Do you remember an
22 approximate number of years? Ten, twenty
23 years?

24 MR. FUJII: I don't remember.

25 MR. PATTON: Long time.

ALAN FUJII

1 MR. FUJII: Yeah.

2 MR. PATTON: More than ten years.

3 MR. FUJII: I think so, yeah.

4 MR. PATTON: Yeah. So you don't
5 know -- maybe you went into budgets in what,
6 the '80s?

7 MR. FUJII: I'd have to go back and
8 pull paperwork. I don't --

9 MR. PATTON: All right.

10 MR. FUJII: I don't know.

11 MR. PATTON: All right.

12 MR. FUJII: Yeah. That wasn't
13 important to me --

14 MR. PATTON: Yeah, yeah, yeah.

15 MR. FUJII: -- how long you
16 worked --

17 MR. PATTON: Yeah.

18 MR. FUJII: -- at a spot and --

19 MR. PATTON: But it sounds like the
20 longest period of time was in the budget shop.

21 MR. FUJII: Yeah.

22 MR. PATTON: So tell me about what
23 positions did you hold in the budget shop.

24 MR. FUJII: I worked in capital
25 outlay when I first went there.

1 MR. PATTON: Okay.

2 MR. FUJII: And then I went -- from
3 capital outlay, I went to support local
4 assistance, and that's where I ended up -- and
5 then I went and did the -- we were listed at
6 the pilot program for that performance
7 budgeting --

8 MR. PATTON: Um-hum.

9 MR. FUJII: -- and I did that.

10 MR. PATTON: Okay. With Denzil
11 Verardo?

12 MR. FUJII: Yeah, but he was head of
13 the whole thing.

14 MR. PATTON: Yeah.

15 MR. FUJII: But I can't recommend
16 the name of the person that was in charge of
17 the pilot program for the performance
18 budgeting.

19 MR. PATTON: Okay.

20 MR. FUJII: And that was for like
21 two years.

22 MR. PATTON: Okay. Yeah, I'm aware
23 that the pilot program for performance-based
24 budgeting -- it ran from, I think, 1995 to
25 1999, and then in 2000, they discontinued.

1 That sound about right?

2 MR. FUJII: Somewhere like that,
3 yeah.

4 MR. PATTON: Yeah. So you were
5 involved the whole time until they finally
6 discontinued that?

7 MR. FUJII: Right.

8 MR. PATTON: And I've talked to some
9 other people that it was kind of challenging
10 from an accounting standpoint because my
11 understanding is that they were running two
12 different accounting methodologies. Is that
13 right?

14 MR. FUJII: Depends on what you mean
15 by that, but they would have to, yeah.

16 MR. PATTON: Yeah. I mean they were
17 generating two separate accounting reports,
18 one to deal with the regular budgeting
19 process, the other to deal with performance-
20 based budgeting.

21 MR. FUJII: Yeah.

22 MR. PATTON: Yeah. So I know that
23 that ended by about 2000, and I've been
24 informed that you were the -- you were like --
25 what was the title, a Staff Services

1 Manager --

2 MR. FUJII: Yes.

3 MR. PATTON: -- I, I think --

4 MR. FUJII: I, yeah.

5 MR. PATTON: -- at the end of your
6 career?

7 MR. FUJII: Right.

8 MR. PATTON: From 2000 to 2003, and
9 you were doing the capitals -- or the support
10 budget.

11 MR. FUJII: Support local
12 assistance.

13 MR. PATTON: Yeah. Now -- so
14 there's -- apparently, under the Budget
15 Officer, there's two Staff Service Managers I?

16 MR. FUJII: Right.

17 MR. PATTON: And one is the capital
18 and local assistance.

19 MR. FUJII: One is capital outlay --

20 MR. PATTON: Uh-huh.

21 MR. FUJII: -- and the other was
22 support local assistance.

23 MR. PATTON: Oh, okay. And you were
24 the support and local assistance?

25 MR. FUJII: Yes.

1 MR. PATTON: Now, when it comes time
2 to prepare documents for submission to the
3 Department of Finance for the budget --

4 MR. FUJII: Um-hum.

5 MR. PATTON: -- what was your role
6 in helping the Budget Officer do that?

7 MR. FUJII: Well, we -- first
8 depending on what the edict was coming down
9 from Finance, like do you want to -- we're
10 going to reduce your personnel by X amount,
11 you know, of taking the position that you have
12 at the beginning of the fiscal year, so we
13 would calculate how many vacant positions we
14 are and what the classifications were, and
15 then take a percentage cut on that, and then
16 we'd have to justify -- they would have
17 criteria for exemptions, and we'd see who
18 would meet those criteria and stuff like that.
19 And then for the numbers part, we waited for
20 Accounting to close the books for accruals and
21 stuff, then we'd put those into the figures.

22 MR. PATTON: My understanding, see
23 if you recall this, is that around the end of
24 the 90s --

25 MR. FUJII: God.

1 MR. PATTON: You don't know -- these
2 are big events. This was -- don't worry about
3 it. Don't -- when I say here don't worry
4 about -- because I'm going to give you
5 something that's going to trigger a memory.
6 I've been told that sometime, I can't remember
7 if it was '98 or '99, there was a big bond act
8 and a lot of money made available for capital
9 outlay. There was a billion dollars made
10 available. There was a two-point-something
11 billion dollar bond act for Parks, one billion
12 of which came to the State Parks Department.
13 Remember that?

14 MR. FUJII: Yeah, I remember the big
15 bond, yeah.

16 MR. PATTON: See? I knew you would.

17 MR. FUJII: I don't know the year,
18 but I remember --

19 MR. PATTON: Well, and I do. It was
20 like '98 or '99. It was right around the time
21 that Rusty Areias came in as director.
22 Remember that?

23 MR. FUJII: Yeah.

24 MR. PATTON: You remember him coming
25 in?

1 MR. FUJII: Yeah.

2 MR. PATTON: You remember him coming
3 in?

4 MR. FUJII: Yeah.

5 MR. PATTON: Yeah. And so we were
6 told that for a low period of time the
7 department was sort of swimming in money that
8 they didn't -- you know, it was hard to spend
9 it all.

10 MR. FUJII: Right. That was because
11 the economy was good too, and none of the
12 contractors wanted to do State work because it
13 takes so long to get paid.

14 MR. PATTON: Uh-huh, yeah.

15 MR. FUJII: So it's good to have a
16 lot of money, but then again, it wasn't good
17 because everybody else had money, and the
18 contractors were going outside.

19 MR. PATTON: Yeah. And charging a
20 lot and -- we were also told that just didn't
21 have enough staff within the Department to
22 plan and manage all these capital improvement
23 projects.

24 MR. FUJII: Right. And then the
25 legislature went crazy and earmarked most of

1 the money for their projects too. So they had
2 they agenda on the projects.

3 MR. PATTON: Specific Park projects?

4 MR. FUJII: Yeah, especially for
5 their districts so they'd look good.

6 MR. PATTON: So legislators were
7 earmarking monies for projects in their
8 districts?

9 MR. FUJII: Yeah.

10 MR. PATTON: Okay.

11 MR. FUJII: So most of that money
12 was eaten up before even the ink was dry, you
13 know.

14 MR. PATTON: Yeah. And then we're
15 told that by -- you know, by about 2001-2002
16 monies -- it's -- we're starting to get into
17 lean time again.

18 MR. FUJII: Yeah.

19 MR. PATTON: Do you remember that?

20 MR. FUJII: Yeah.

21 MR. PATTON: Okay. So you -- so
22 we've been told -- we've been given a little
23 training from talking to people about how
24 you -- what gets prepared for the budget
25 office for the Department of Finance --

1 MR. FUJII: Uh-huh.

2 MR. PATTON: -- gets prepared by the
3 budget office at Parks, and not that we know
4 that much about it, but we've heard about the
5 galley that goes to -- big book that goes to
6 the Finance Department, and we -- people have
7 told us about one of the things that is
8 prepared as part of the budget submission is
9 something called a fund condition statement.

10 MR. FUJII: Um-hum.

11 MR. PATTON: Did you ever work on a
12 fund condition statement?

13 MR. FUJII: Yeah.

14 MR. PATTON: Yes.

15 MR. FUJII: Yeah.

16 MR. PATTON: Okay. So how -- what
17 goes into a fund condition statement?

18 MR. FUJII: Expenditures.

19 MR. PATTON: These are projections
20 or you're doing both actual prior year
21 expenditures and expected future?

22 MR. FUJII: Yeah.

23 MR. PATTON: Both?

24 MR. FUJII: Yeah.

25 MR. PATTON: Okay.

1 MR. FUJII: Because you have current
2 year, past -- well, past your, current year,
3 and budget year.

4 MR. PATTON: Okay.

5 MR. FUJII: So you got three -- all
6 three of them.

7 MR. PATTON: Okay. So you're
8 looking at history, the past year.

9 MR. FUJII: Right.

10 MR. PATTON: You're looking at
11 what's going on right now, tracking current
12 expenditures --

13 MR. FUJII: Right.

14 MR. PATTON: -- revenues as well?

15 MR. FUJII: Revenues, expenditures.

16 MR. PATTON: And then predicting,
17 making a budget forecast for the next.

18 MR. FUJII: Right, projecting our
19 accruals and then projecting the revenues.

20 MR. PATTON: So that's sort of --
21 and you communicate with the accounting
22 side --

23 MR. FUJII: Yeah.

24 MR. PATTON: -- to figure out how
25 much money you actually have?

1 MR. FUJII: Right.

2 MR. PATTON: Because you need --

3 MR. FUJII: Because they do the
4 collecting of funds.

5 MR. PATTON: All right. So you
6 need -- in order to get the current state of
7 events, what your balance in your checkbook is
8 or in your accounts, you got to talk to them,
9 right?

10 MR. FUJII: Yeah.

11 MR. PATTON: Okay. And so what kind
12 of work -- what was your role in helping with
13 preparing the fund condition statement?

14 MR. FUJII: We just get the
15 figures -- as they close the books in
16 accounting, they would give us the figures and
17 we'd put them into the proper locations.

18 MR. PATTON: And "we" would be --
19 who would you do this with?

20 MR. FUJII: The staff, the budget
21 staff.

22 MR. PATTON: Yeah. So people under
23 you?

24 MR. FUJII: Yeah.

25 MR. PATTON: So you'd have people

1 helping you put together the fund condition
2 statement?

3 MR. FUJII: Yeah.

4 MR. PATTON: Okay. And what was --
5 now, you worked with Becky Brown on this also,
6 right?

7 MR. FUJII: Right.

8 MR. PATTON: What was her role in --

9 MR. FUJII: She's the Budget
10 Officer.

11 MR. PATTON: Uh-huh. Did she -- was
12 she a hands on involved in the fund condition
13 statement or did she leave it to you and the
14 staff under you to deal with?

15 MR. FUJII: We'd just do it and then
16 would give it to her, and she would look at
17 it --

18 MR. PATTON: Um-hum.

19 MR. FUJII: -- compare it against
20 what -- or we had all of our backups, you
21 know, showing where the numbers came from.

22 MR. PATTON: Uh-huh. When was the
23 last time you've talked to Becky Brown?

24 MR. FUJII: I don't know, about
25 three, four years ago.

1 MR. PATTON: It's been a while?

2 MR. FUJII: Yeah.

3 MR. PATTON: Okay. Did she ever --
4 did you ever see that the number of the
5 balance in the fund condition statement, the
6 year-ending balance was different from what
7 was shown in the accounting? Were you ever
8 aware of that?

9 MR. FUJII: As far as I'm concerned,
10 it would have -- it had to match.

11 MR. PATTON: To your end -- so the
12 year-end accounting balance was reconciled and
13 reported with the controllers office had to
14 match your --

15 MR. FUJII: Had to match accounting
16 number, yeah.

17 MR. PATTON: And that year-end
18 number and accounting would become what, your
19 beginning balance in the fund condition
20 statement?

21 MR. FUJII: Depends on where it
22 came -- if it was the past year, it would be
23 past year. If it was current year, it would
24 be an estimate --

25 MR. PATTON: Okay.

1 MR. FUJII: -- you know, and then --

2 MR. PATTON: But the one you knew
3 would be past year? That was the one you had
4 a fix on?

5 MR. FUJII: Right.

6 MR. PATTON: Okay. And so the past
7 year year-ending balance in the accounting
8 reports to controllers, where is that number
9 in the budget fund condition statement? Is
10 that past year's ending balance also?

11 MR. FUJII: Say that again.

12 MR. PATTON: So the accounting, at
13 the end of a fiscal year --

14 MR. FUJII: Yeah.

15 MR. PATTON: -- they've done their
16 final year-end balance statement with
17 controller, right? And they've reconciled it.

18 MR. FUJII: Okay.

19 MR. PATTON: They know what the
20 prior year -- and we're told that they come up
21 with this number by about September -- August
22 or September, the fiscal year close the end of
23 June.

24 MR. FUJII: Right.

25 MR. PATTON: By about August,

1 they've got the year-end cash balance. Where
2 does that number get plugged into the fund
3 condition statement in what part of the fund
4 condition statement?

5 MR. FUJII: That would be the past
6 year.

7 MR. PATTON: Past year what? Ending
8 balance? Same as in the accounting report?

9 MR. FUJII: Yeah. It would be -- it
10 had to be the same.

11 MR. PATTON: Okay. So it's the past
12 year, the closing year's ending balance, and I
13 assume that it's also the current year
14 startling balance.

15 MR. FUJII: Right.

16 MR. PATTON: Does that sound right?

17 MR. FUJII: Right.

18 MR. PATTON: Okay. So I want to
19 show you -- the Department of Finance has
20 given us spreadsheets that show balances. You
21 would do -- let me -- before we go into that,
22 let me ask a couple of other -- you would do a
23 fund condition statement for which of the
24 accounts, because there's a number of
25 accounts, right?

1 MR. FUJII: Say that again.

2 MR. PATTON: You would do fund
3 condition statements for more than just one
4 account --

5 MR. FUJII: Yeah.

6 MR. PATTON: Right? And what were
7 the primary accounts? What were the big ones?

8 MR. FUJII: SPRF.

9 MR. PATTON: Yeah.

10 MR. FUJII: OHV, and then Arbiter
11 Watercraft.

12 MR. PATTON: Okay.

13 MR. FUJII: And some others, smaller
14 accounts.

15 MR. PATTON: So the SPRF is the
16 State Parks and Recreation Fund?

17 MR. FUJII: Right.

18 MR. PATTON: Number -- fund number
19 0392 sound familiar?

20 MR. FUJII: Something like that.

21 MR. PATTON: Okay.

22 MR. FUJII: I don't --

23 MR. PATTON: All right. So you
24 would work on both the SPRF and OHV fund
25 condition statements?

1 MR. FUJII: Yeah.

2 MR. PATTON: Okay. So we have from
3 the Finance Department some spreadsheets, and
4 these are pretty simple. On the top is the
5 SPRF fund, and the second set of numbers is
6 the OHV. I want to talk first and I want to
7 focus primarily on the SPRF, okay?

8 MR. FUJII: Um-hum.

9 MR. PATTON: And what they have here
10 is going back as far as 1993. They show this
11 is the adjusted controller balance. First
12 they take the ledger balance and then they
13 subtract a little bit for encumbrances, some
14 reserve which understand are like, you know,
15 pending obligations, and they come up with an
16 adjusted, and this is a year-ending adjusted
17 balance of 11,144,000, and the controller's --
18 that's the cash -- controllers -- the
19 accounting statement, year-end accounting
20 balance, right? Make sense?

21 MR. FUJII: That's what it is.

22 MR. PATTON: That's what it says.
23 Well, that's what it's telling us anyways.
24 And then this is the number that Finance says
25 was put into the fund condition statement and

1 submitted to Finance with the annual budget.

2 MR. FUJII: The proposed budget.

3 MR. PATTON: The proposed budget,
4 right. And that the number in the fund
5 condition statement was a little bit
6 different, 4-1/2 million approximately less,
7 okay? So -- because six million was --
8 576,000 were reported as the balance in the
9 fund condition statement, 11,144,000 in the
10 controller's accounting year-end statement, so
11 there's a different of four million, what,
12 568?

13 MR. FUJII: This is from the
14 controllers?

15 MR. PATTON: This is from Finance.
16 They've taken the numbers into -- and that's
17 actually a combination of the numbers that the
18 controller has provided, okay? This
19 numbers -- the first number, the adjusted
20 controller balance is a number that came from
21 the controller's office. This number, the
22 lesser number is -- in the proposed budget is
23 the balance, the year-ending, and year-
24 beginning balance reflected in the finance
25 documents.

1 MR. FUJII: Is this the same as the
2 governor's budget?

3 MR. PATTON: Yes, yes, yeah. And
4 that's why they call it the governor's
5 proposed budget. And it -- the governor's
6 proposed budget, I understand, is it's a
7 booklet which includes the fund condition
8 statement, right?

9 MR. FUJII: Yeah.

10 MR. PATTON: That's submitted to the
11 Department of Finance --

12 MR. FUJII: Right.

13 MR. PATTON: -- right? And
14 because --

15 MR. FUJII: That's why I was
16 wondering if that's what this was --

17 MR. PATTON: Yeah.

18 MR. FUJII: -- or -- and this was a
19 combination of --

20 MR. PATTON: No, no, no. That's
21 what it is. It's a two things. It's
22 controller's report. This is the accounting
23 side report to controller, right here, okay?
24 That number, the adjusted controller balance.
25 This is what accounting side reported. It has

1 the balance in the -- to the controller. And
2 then this number is what the budget side
3 reported in the fund condition statement to
4 the Department of Finance for the governor's
5 budget, okay?

6 MR. FUJII: Okay.

7 MR. PATTON: Because Finance has
8 access to both numbers, okay. They get this
9 adjusted controller balance from the
10 controller office.

11 MR. FUJII: Okay.

12 MR. PATTON: And this is pulled from
13 the --

14 MR. FUJII: But this is the number
15 that the department would also put in their
16 fund condition?

17 MR. PATTON: Which number? The 6
18 million?

19 MR. FUJII: The 11.

20 MR. PATTON: No.

21 MR. FUJII: No.

22 MR. PATTON: The Department of --

23 MR. FUJII: Yeah, yeah.

24 MR. PATTON: -- Parks? No.

25 MR. FUJII: Okay.

1 MR. PATTON: No, no. This is -- the
2 lesser number is the number that the
3 Department of Parks had in their fund
4 condition statement.

5 MR. FUJII: Okay.

6 MR. PATTON: And that's why we're
7 here.

8 MR. FUJII: Yeah, okay. But the 11
9 is not.

10 MR. PATTON: The 11 is the number
11 that accounting side had in their report to
12 controller. The 6-1/2 is the number that the
13 budget side had in their fund condition
14 statement to Department of Finance, and this
15 is why we're here.

16 MR. FUJII: Okay.

17 MR. PATTON: Okay. Because back --
18 going back as far as '93, which this was the
19 first year, I understand, that numbers were
20 put into CALSTARS so they have electronic
21 record of all these numbers that were
22 submitted. So back in '93, there was 4-1/2
23 million less reported in the documents to
24 Finance for the governor's budget than was the
25 actual number in the accounting report. And

1 there can be some reasons -- that's what I
2 want to talk with you about. There can be
3 some reasons possibly, and the main thing that
4 we've heard about is prior year adjustments.
5 Did you ever work on prior year adjustments?

6 MR. FUJII: I don't remember.

7 MR. PATTON: Like a prior year
8 adjustment would be, say, monies had been
9 earmarked to purchase something for SPRF,
10 maybe some equipment, something, who knows,
11 and then the money ends up -- the project ends
12 up not happening, and so even though the money
13 was put in the budget to be spent, it -- and
14 it shows as an encumbrance -- a future
15 encumbrance, which is not yet an account
16 payable, but it's an encumbrance, it's an
17 expected expenditure, and then it doesn't
18 happen, somewhere you have to then plug that
19 number back into the budget because it's money
20 you didn't actually spend. That make any
21 sense?

22 MR. FUJII: Yeah.

23 MR. PATTON: You ever do that?

24 MR. FUJII: I don't recall doing
25 that.

1 MR. PATTON: Okay. Did you ever --
2 do you recall doing any work on prior year
3 adjustments?

4 MR. FUJII: I might have but it
5 just -- it doesn't ring a bell.

6 MR. PATTON: Okay.

7 MR. FUJII: You know.

8 MR. PATTON: All right. So anyways,
9 suffice it to say that there -- we've been
10 told that there are some potentially --
11 because of accounting timing issues, there
12 is -- there are some potential reasons for why
13 there might be some difference.

14 MR. FUJII: Yeah.

15 MR. PATTON: Does that sound like it
16 makes sense?

17 MR. FUJII: That makes sense.

18 MR. PATTON: Okay. So in '93, '94,
19 these are all the fiscal year ending '95, '6,
20 '7, we have a number that's -- it's not
21 dramatically different; it's 4-1/2, 4 million,
22 2.3 million, 5.5 million, 6.3 million. That's
23 the difference, always a little bit less
24 reported in the finance fund condition
25 statement than in the actual controller

1 balance, okay? See that?

2 MR. FUJII: Yeah.

3 MR. PATTON: And then here are --
4 now we're -- I told you that the performance-
5 based budgeting was from about '95 or '6
6 through '99, and we see in '97 -- from '97 to
7 '98, we see the number grow pretty
8 significantly from 6.3 to 9.3 million
9 different. So it's a fifty percent increase
10 in the disparity between the accounting and
11 the fund condition statement. See that?

12 MR. FUJII: Okay.

13 MR. PATTON: And then we see another
14 jump from 9.3 to 13.- almost 9, so another
15 4-1/2 million dollar jump which is again
16 another fifty percent increase in the
17 disparity between the two reports between '98
18 and '99. And then we see another jump from
19 13.874 disparity to 19.949, almost a 20
20 million dollar disparity by the end of 2000.
21 And it grows again in 2001 to 22.765, and this
22 number that I'm reading off, this is what we
23 call the underreported amount because it's
24 the -- this is how much less was reported in
25 the Finance submission than in the controller

1 balance, okay? And so this underreported
2 amount to Finance has grown by one to 22.765.
3 It grows again in the end of -- by the end of
4 '02 to 26.825, and it peaks out here in '03 at
5 29.184. And then it actually started to drop.
6 And in the last few years, it's hovered around
7 20 to 21 million pretty consistent, but in
8 this period from '98 to 2003, it grew from 9
9 million to about 29 -- 27 million. So there's
10 a big growth period here. And this is a
11 period when you were there. This is a period
12 when the performance-based budget was
13 underway, mid to late '90s.

14 MR. FUJII: Um-hum.

15 MR. PATTON: And then it ends, but
16 the growth in the disparity continues.

17 Now, what we want to know is what,
18 if anything, can you recall about efforts to
19 identify what was wrong, what was going on in
20 the budget report and in the calculations that
21 was causing this, because we know some work
22 was done to try to figure it out.

23 MR. FUJII: We called just -- we
24 were mainly concerned about being within the
25 appropriation that we had, that we didn't go

1 over that, you know.

2 MR. PATTON: So your job as the
3 support and local assistance was to keep
4 tracking current year expenditures and make
5 sure is agency didn't overspend its authority?

6 MR. FUJII: Right, that we were
7 within what was allotted to the department.

8 MR. PATTON: Okay.

9 MR. FUJII: And this is actual cash
10 over?

11 MR. PATTON: Well, it's the
12 number -- the adjusted controller balance --

13 MR. FUJII: Uh-huh.

14 MR. PATTON: -- like for '01,
15 there's 41 million.

16 MR. FUJII: Uh-huh.

17 MR. PATTON: That's the actual
18 balance at the end of --

19 MR. FUJII: That's cash --

20 MR. PATTON: -- fiscal year.

21 MR. FUJII: That's cash available?

22 MR. PATTON: Well, yeah, that's the
23 cash balance. That's the cash balance,
24 according to the accounting side, which that
25 number also -- we can see that in -- that it's

1 grown in that same time period --

2 MR. FUJII: Yeah.

3 MR. PATTON: -- the cash balance in
4 '97 grew from 9 to -- 9 million -- 9.3 million
5 in '97 to 11 million in '98, 16 million in
6 '99, 21.8 million in 2000, and it jumps to 41
7 million in '01, I don't know why, and then
8 48,282,000 in '02, and then the cash balance
9 starts to drop down a little bit. But whereas
10 the cash balance in prior year leading up to
11 '98 was also something like 11 million or
12 less. It jumped in '99 and 2000 and by 2001
13 to 41 million at the end of the year cash
14 balance.

15 MR. FUJII: Um-hum.

16 MR. PATTON: And I don't really know
17 why.

18 MR. FUJII: Yeah. I don't know.

19 MR. PATTON: And what it shows is a
20 cash balance at the end of each fiscal year is
21 growing big time, and the disparity between
22 what's reported as the cash balance to the
23 controller and the fund condition statement is
24 growing as well. You can see that, right?

25 MR. FUJII: Um-hum.

1 MR. PATTON: Now, did you work on
2 the fund condition statement in that period,
3 2000-2003?

4 MR. FUJII: Probably.

5 MR. PATTON: Yeah. But you don't
6 remember -- you have no recollection of ever
7 having to -- ever a question coming up as to
8 why is this number getting farther and farther
9 off?

10 MR. FUJII: No.

11 MR. PATTON: Okay. Because, see,
12 something really bizarre was going on, and
13 I'll tell you something -- I'm sorry.

14 MR. FUJII: No, that's all right.

15 MR. PATTON: I'll tell you, we
16 talked to -- you know who Dorothy Kroll is?

17 MR. FUJII: No.

18 MR. PATTON: She worked in
19 accounting. She was --

20 MR. FUJII: Dorothy Kroll in what --

21 MR. PATTON: Accounting.

22 MR. FUJII: Yeah, but what time
23 frame?

24 MR. PATTON: She was there your last
25 three years, 2000 to 2003.

1 MR. FUJII: Who was it? Dorothy
2 Kroll?

3 MR. PATTON: Yeah. She started in
4 about 2000, and she's now the accounting
5 officer.

6 MR. FUJII: Well, I don't recall
7 Dorothy.

8 MR. PATTON: You don't recall her?

9 MR. FUJII: No.

10 MR. PATTON: Okay. A tall woman,
11 very competent accounting person. No?

12 MR. FUJII: No, I don't recall right
13 now.

14 MR. PATTON: She's told us that she
15 was asked to look at all these numbers by
16 Becky Brown. And do you remember Freda?

17 MR. FUJII: Yeah, uh-huh.

18 MR. PATTON: Yeah.

19 MR. FUJII: She was the accounting
20 officer.

21 MR. PATTON: Right.

22 MR. FUJII: Yeah.

23 MR. PATTON: So Dorothy worked for
24 Freda.

25 MR. FUJII: Yeah, she would --

1 MR. PATTON: And Freda and Dorothy
2 have both told us that at Becky's request they
3 asked Dorothy to study this, and then Dorothy
4 told me she did, and it took a long time. She
5 spent about a year, year and a half, and she
6 came back and she said, well, you're -- the
7 report was that the budget side is accurately
8 calculating, accurately tracking and reporting
9 expenditures and revenues for the current
10 year. That was your job, right?

11 MR. FUJII: Yeah.

12 MR. PATTON: So the good -- you
13 know, you'd be happy to know that the report
14 is that was being accurately tracked.

15 MR. FUJII: I'm like --

16 MR. PATTON: Yeah. Just so -- I'm
17 just telling you. So that was being
18 accurately tracked. And Dorothy says that
19 what she identified was that the error was in
20 the prior year adjustment number. And you
21 don't seem to have much of a recollection of
22 doing prior year adjustments.

23 MR. FUJII: Yeah, I don't -- I don't
24 recall it being this big either. Did Dorothy
25 say she knew me?

1 MR. PATTON: She remembers who you
2 were.

3 MR. FUJII: That makes me feel bad
4 that I worked there for two years with her and
5 then I don't recall that.

6 MR. PATTON: Well, she was a new
7 employee in the accounting side.

8 MR. FUJII: But still, I should --
9 for three years. That's a long time not
10 knowing who that person -- I don't recall her
11 at all.

12 MR. PATTON: Okay. Yeah, she
13 started in about -- she started in the fall of
14 2000. And you retired when? 2003?

15 MR. FUJII: 2003, yeah, because --

16 MR. PATTON: Do you remember --

17 MR. FUJII: Well, my last day of
18 work was in March, then I -- the official
19 retirement is September.

20 MR. PATTON: Okay.

21 MR. FUJII: But still --

22 MR. PATTON: So you left in March of
23 '03. So you -- yeah, she was there through
24 '01 and '02.

25 MR. FUJII: I should know her then.

1 MR. PATTON: And in fact, in '01 and
2 '02, the first two years she was working
3 there, she was working on this. It took her
4 that -- it took her through those two years
5 really. She was working on this. And then
6 she tells us that she -- there was a meeting,
7 and she reported what she had found. And she
8 doesn't really recall whether you were there
9 or not. She thinks that, you know, it makes
10 sense that because she said Becky and her
11 budget people were there, she can't recall
12 who, but then I asked her if she remembered
13 you being there, and she -- I can't remember
14 what she told me. I think she said she thinks
15 maybe yeah, but she doesn't really recall.
16 And you don't recall her at all.

17 MR. FUJII: Yeah. That makes me
18 feel bad really.

19 MR. PATTON: That's all right. So
20 you obviously don't remember who she was. You
21 don't remember receiving -- being in a meeting
22 where she made a report.

23 MR. FUJII: Yeah. I don't -- I
24 don't --

25 MR. PATTON: All right.

1 MR. FUJII: That's bad.

2 MR. PATTON: That's all right. So
3 this -- had you ever heard anything -- prior
4 to me coming here or you reading the
5 newspaper, had you ever heard anything about
6 this number, the accounting balance going
7 urine culture and up and up and the disparity
8 between the accounting and finance reports
9 getting bigger and bigger and bigger?

10 MR. FUJII: No, not like that, no,
11 because we had -- we always had to have money
12 over because you don't know what's going to
13 happen with the revenue because this is
14 revenue generated, the user fee is. So if you
15 have like a drought, the drought years, there
16 was no money.

17 MR. PATTON: So you had to maintain
18 a cushion --

19 MR. FUJII: Yeah.

20 MR. PATTON: -- and be careful not
21 to spend everything.

22 MR. FUJII: Yeah, because -- well,
23 you spend what you could, but you never
24 budgeted the whole amount of money that you
25 had because the next year, if you had a

1 drought, those drought years we had no money.

2 MR. PATTON: Do you remember what
3 kind of a percentage you would try to hold
4 unallocated?

5 MR. FUJII: No, I didn't -- I didn't
6 do that.

7 MR. PATTON: Okay. Who did?

8 MR. FUJII: I don't know. I just
9 knew that we didn't spend -- you know, like if
10 you had like the plague --

11 MR. PATTON: Right.

12 MR. FUJII: -- you had the plague
13 and it closed down the campgrounds --

14 MR. PATTON: Right.

15 MR. FUJII: -- or the snow came in
16 late and the campgrounds were all frozen in --

17 MR. PATTON: Yeah.

18 MR. FUJII: -- you know, that would
19 lose your revenue.

20 MR. PATTON: Okay.

21 MR. FUJII: So those were things
22 that they took into consideration when they
23 did the budget. But we were -- like I was
24 mainly concerned that we didn't go over the
25 appropriation.

1 MR. PATTON: Okay. So basically
2 what I'm hearing you saying is that there was
3 a certain amount that you would expect to see
4 as a surplus at the end of the year --

5 MR. FUJII: Right.

6 MR. PATTON: -- because you were
7 careful not to allocate out and spend
8 everything you had the authority to spend
9 because you needed to make sure that your
10 revenues were sufficient to cover it.

11 MR. FUJII: To meet that year,
12 because the revenue is projected, so if you
13 had a drought --

14 MR. PATTON: Right.

15 MR. FUJII: -- and if you didn't
16 project a drought --

17 MR. PATTON: Right.

18 MR. FUJII: -- even though you had
19 the appropriation to spend it --

20 MR. PATTON: Um-hum.

21 MR. FUJII: -- you wouldn't have the
22 cash.

23 MR. PATTON: Okay. In 2002, while
24 you were still there, the Finance Department
25 issued a memo which -- where they noted this

1 disparity, and they issued a memo. Here, it's
2 April 8, 2002, and it was, we're told,
3 directed to all the budget offices at the
4 various departments of the State.

5 Everybody -- every department had a special
6 fund like the SPRF.

7 MR. FUJII: Um-hum.

8 MR. PATTON: A special fund, we
9 understand, is a fee-generating or revenue-
10 generating fund, right?

11 MR. FUJII: Right, somehow it's --

12 MR. PATTON: Yeah. And so in April
13 8 of 2002, they sent out a memo with a bunch
14 of different special funds. We got some fish
15 and game funds, tire recycling, Colorado River
16 management, breast cancer research. And then
17 we have a couple, three funds in Parks, the
18 Off Highway Vehicle fund and the SPRF --

19 MR. FUJII: Um-hum.

20 MR. PATTON: -- and then a winter
21 recreation fund, but the two that had -- this
22 is a memo where the Finance Department is
23 telling all the budget offices that have
24 special funds, any of them that have
25 discrepancies take a look, your account

1 balance with the controller is different than
2 the balance reflected in your fund condition
3 statement to us, okay? And they -- and so
4 they point it out, and I just want to look at
5 the SPRF, that for the year ending 2001 this
6 would be, there have 41 million reported --
7 41,861,000 reported as the adjusted controller
8 balance and only 19,096,000 reported in the
9 fund condition statement as the SPRF balance
10 and that there's a 22,765,000 dollar
11 difference, so the same numbers up here. Did
12 you ever -- nobody ever showed you this memo?
13 Never seen this memo before?

14 MR. FUJII: I might have seen it.
15 I'm not sure.

16 MR. PATTON: Do you -- take a look.
17 Why don't you take a quick read of that memo
18 and see if that rings any bells.

19 MR. FUJII: You know, if it came to
20 the budget office, I'm sure I must have seen
21 it, but I don't recall working on it.

22 MR. PATTON: Well, I mean, that's a
23 pretty significant piece of news to have
24 Finance Department tell you that your balances
25 are 22 million plus off, right?

1 MR. FUJII: Off of what our
2 accounting was saying.

3 MR. PATTON: Right. That's a
4 significant piece of news, right?

5 MR. FUJII: Yeah.

6 MR. PATTON: Do you remember ever
7 hearing that news?

8 MR. FUJII: Probably. If it came
9 in, I'm sure I had to have seen it.

10 MR. PATTON: What would your
11 reaction be, you see that the budget shop is
12 reporting basically 20 million and the
13 accounting is reporting almost 42 million as
14 being the balance. We got a 22 million dollar
15 disconnect. What's your reaction to that?
16 That's not good, right?

17 MR. FUJII: Yeah, but I wasn't told
18 to do anything about it.

19 MR. PATTON: Okay.

20 MR. FUJII: Well, I don't recall
21 being told to do anything about it. I
22 don't --

23 MR. PATTON: Do you recall ever
24 having seen it, been made aware that this
25 memo -- I mean, it almost sounds like you have

1 sort of a vague recollection of -- that there
2 was a disparity.

3 MR. FUJII: Yeah.

4 MR. PATTON: Yeah.

5 MR. FUJII: There was a disparity.

6 MR. PATTON: You do have a
7 recollection of that?

8 MR. FUJII: Yeah.

9 MR. PATTON: And you were never told
10 to do anything about it?

11 MR. FUJII: No.

12 MR. PATTON: Did you -- do you
13 remember how you became aware there was a
14 disparity? Was it because you saw a memo like
15 this?

16 MR. FUJII: It must have been.

17 MR. PATTON: Do you remember Becky
18 ever telling you we got a disparity that's
19 bugging me?

20 MR. FUJII: I don't recall her
21 saying that.

22 MR. PATTON: Okay. So you don't
23 really recall how you became aware there was a
24 disparity?

25 MR. FUJII: It must have been

1 through this type of memo, because if it came
2 through the budget office --

3 MR. PATTON: Yeah.

4 MR. FUJII: -- we all seen it.

5 MR. PATTON: Yeah.

6 MR. FUJII: I must have seen it.

7 MR. PATTON: Well, you --

8 MR. FUJII: So even if I don't read,
9 say yes, absolutely I've seen it, I probably
10 would have seen it. It -- I guess I just
11 didn't --

12 MR. PATTON: Well, you just told me
13 that you do recall that there was some kind of
14 disparity and you're not -- you're apparently
15 not really clear on how you learned about it,
16 but you told me just a minute ago you do
17 recall there was a disparity.

18 MR. FUJII: Yeah.

19 MR. PATTON: And that you weren't
20 asked -- you can go ahead and take that
21 down -- you weren't asked to do anything about
22 it.

23 MR. FUJII: No.

24 MR. PATTON: Do you have a sense of
25 how -- had this been going on for a number of

1 years that there had been a disparity?

2 MR. FUJII: I don't know.

3 MR. PATTON: Okay. But you recall
4 that there was a disparity?

5 MR. FUJII: Yeah.

6 MR. PATTON: Was it -- was that
7 troubling to you at all?

8 MR. FUJII: Not if somebody else was
9 going to take care of it.

10 MR. PATTON: Oh, yeah.

11 MR. FUJII: Just like --

12 MR. PATTON: Were you curious about
13 it at all?

14 MR. FUJII: Well, yeah --

15 MR. PATTON: Yeah.

16 MR. FUJII: -- it was curious.

17 MR. PATTON: Who did you leave it --
18 who did you understand you would leave that
19 issue to then? Since it wasn't your --

20 MR. FUJII: Well, it wasn't assigned
21 to me so I figured somebody else was taking
22 care of it.

23 MR. PATTON: Like who?

24 MR. FUJII: Becky or somebody else;
25 I don't know.

1 MR. PATTON: Okay.

2 MR. FUJII: Somebody higher up. I
3 don't know.

4 MR. PATTON: Okay.

5 MR. FUJII: You know.

6 MR. PATTON: Do you ever -- did you
7 ever have any conversation with her or some --
8 or anybody else higher up about you're going
9 to -- this is your problem, not mine?

10 MR. FUJII: No, I didn't talk to
11 anybody. It was -- I don't know. It just
12 didn't occur to me to do anything, you know.

13 MR. PATTON: Yeah, okay. So you're
14 not really sure how it was brought to your
15 attention. You think maybe through a memo.

16 MR. FUJII: It probably was that
17 because, like I said, if it went through --
18 came through as a memo, I probably saw it.

19 MR. PATTON: Okay.

20 MR. FUJII: But, you know, didn't.

21 MR. PATTON: So what you know is you
22 were aware of it, you probably saw it in a
23 memo, and it wasn't your issue to fix.

24 MR. FUJII: Right. I wasn't told to
25 fix it.

1 MR. PATTON: You weren't told to fix
2 it. So presumably somebody higher up than you
3 was dealing with that?

4 MR. FUJII: Yeah.

5 MR. PATTON: Okay. Did -- now, you
6 say that you worked on funds condition
7 statements, and you would look at the
8 accounting's number --

9 MR. FUJII: Right.

10 MR. PATTON: -- and you would use
11 their number, right?

12 MR. FUJII: I took it at face value.

13 MR. PATTON: And you plugged it in?

14 MR. FUJII: Right.

15 MR. PATTON: Did any -- did you ever
16 see the numbers that you plugged in get
17 changed later on before they went over to the
18 Department of Finance for the governor's
19 budget?

20 MR. FUJII: I don't recall.

21 MR. PATTON: You don't recall that?

22 MR. FUJII: No.

23 MR. PATTON: Okay. Because I'm here
24 to tell you if you put in the number that was
25 the accounting end balance --

1 MR. FUJII: Um-hum.

2 MR. PATTON: -- into the funds
3 condition statement, then they would have
4 matched, so somewhere they got changed.

5 MR. FUJII: I can't --

6 MR. PATTON: Don't know anything
7 about that?

8 MR. FUJII: Yeah, I can't say on
9 that.

10 MR. PATTON: Okay. Did you look
11 at -- so you would have worked on -- but you
12 and your staff, you'd work on a fund condition
13 statement, you'd submit it to Becky, right, to
14 look at?

15 MR. FUJII: Yeah.

16 MR. PATTON: Who is responsible then
17 for putting the whole budget package that
18 galleys together for the Finance Department
19 for the governor's budget?

20 MR. FUJII: We would put ours
21 together, and then (indiscernible) would put
22 theirs together and then the local assistance
23 would put theirs together.

24 MR. PATTON: And yours included the
25 SPRF?

1 MR. FUJII: Yeah.

2 MR. PATTON: Okay.

3 MR. FUJII: Well, yeah, because by
4 that time there was no SPRF in capital outlay.

5 MR. PATTON: Okay. So you would --
6 you worked on the SPRF. You would put that
7 together; it would be in the galley.

8 MR. FUJII: Yeah.

9 MR. PATTON: Did you see the galley
10 that went over to the governor's office or did
11 you just see what you submitted to Becky and
12 the --

13 MR. FUJII: I probably saw the whole
14 thing. But, you know, I turned it in and
15 there was -- it was okay by everybody in the
16 department and it was okay by Finance because
17 Finance looked at it too, and so --

18 MR. PATTON: I guess what I'm
19 driving at is did you ever notice that the
20 number that you had put in --

21 MR. FUJII: Oh, I never --

22 MR. PATTON: -- ended up being
23 different than what ultimately went to the
24 Finance Department?

25 MR. FUJII: I never thought it would

1 be changed, so I never --

2 MR. PATTON: You never noticed that?

3 MR. FUJII: Yeah.

4 MR. PATTON: Okay. All right. Have
5 you talked with anybody -- you say you haven't
6 talked with Becky in three years or so?

7 MR. FUJII: Yeah.

8 MR. PATTON: And you -- have you --
9 do you stay in contact with anybody at Parks?

10 MR. FUJII: No.

11 MR. PATTON: No.

12 MR. FUJII: We used to go out
13 Christmas, but we haven't done that for a long
14 time.

15 MR. PATTON: Right.

16 MR. FUJII: And besides we won't
17 talk about work anyways.

18 MR. PATTON: Yeah. Did you also do
19 the fund condition statements for the OHV, Off
20 Highway Vehicle fund?

21 MR. FUJII: Yeah.

22 MR. PATTON: I'll just show you real
23 quickly that they got the same -- they're
24 using the same numbers here, the adjusted
25 controller balance back in '93, 17-1/2 million

1 and the fund condition statement for the
2 governor's budget 14.3 million has the ending
3 balance for '93. So there's a 3 million
4 dollar difference. And then this number, in
5 '94, there's 2.6 million less reported in the
6 governor's budget, '95 12.8 million less,
7 about 20 million less in '96, again 16 million
8 in '97, and just -- we'll just go there --
9 then it goes to 24 less, 22-1/2 million less,
10 26, then 11, and then all of a sudden, we
11 flip-flop and there's 34.562 more reported in
12 the governor's budget than in OHV.

13 Then '03, the year you left, it's
14 just about even, and going on after you left,
15 we're just a million dollars off in '94-'95.
16 Then all of a sudden, we're 35 -- we got 35
17 million more reported to Finance, '07 31
18 million more reported to Finance. Then all of
19 a sudden, '98 we're back to even again. '09 5
20 mil, pretty close, 5.6 million. Then all of a
21 sudden, we have overreporting 20 million in
22 2010 and 2011 underreporting 33-1/2.

23 We're -- everybody finds the OHV
24 very challenging to understand because the
25 numbers flip-flop. One year we're reporting

1 20 or 35 million more and next year -- in
2 another year we've got, you know, 34 million
3 less. Did you -- do you remember any
4 challenges, any problems associated with
5 trying to get these numbers to line up with
6 what was in the accounting reports?

7 MR. FUJII: No.

8 MR. PATTON: No.

9 MR. FUJII: I just knew that there
10 was money left in OHV like -- but it's showing
11 there's more money left in OHV.

12 MR. PATTON: Um-hum.

13 MR. FUJII: And that's because the
14 edict is lower personnel and all this stuff,
15 and we knew OHV was getting money from the gas
16 tax, so the higher your gas tax the more money
17 they were making, but they weren't allowed to
18 spend it because they wanted to show less --
19 smaller government. So even though they had
20 money to do it, they weren't allowed to spend
21 it so --

22 MR. PATTON: Okay.

23 MR. FUJII: So I don't know if some
24 of the overages is because the budget came in
25 with some acquisitions and stuff that would

1 take the amount down, you know, lower the
2 amount; I'm not sure.

3 MR. PATTON: Okay. And you'd
4 never -- had you ever previously been aware
5 that there were some disparities between the
6 finance documents and the controllers
7 accounts?

8 MR. FUJII: I never looked at that,
9 no.

10 MR. PATTON: Okay. All right.
11 Michael, do you have any questions?

12 MR. MATTSON: No, I don't.

13 MR. PATTON: I think that's all we
14 have. We appreciate you taking some time to
15 talk with us.

16 MR. FUJII: Well, I still feel bad I
17 don't know Dorothy.

18 MR. PATTON: Well, I --

19 MR. FUJII: That's really bad.

20 MR. MATTSON: You might remember if
21 you saw her.

22 MR. FUJII: I might, yeah.

23 MR. PATTON: All right. We're going
24 to go off the record at 11:01.

25 (End of audio)

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TRANSCRIBER'S CERTIFICATE
Alan Fujii interview on 10-22-12

STATE OF CALIFORNIA)
) ss.
COUNTY OF SACRAMENTO)

 This is to certify that I
transcribed the foregoing pages 1 to 56 to the
best of my ability from an audio recording
submitted by Heidi Webb at the California
Department of Justice, in Sacramento,
California.

 I have subscribed this certificate
at New York, New York, this 5th day of
November, 2012.

David Rutt
eScribers, Inc.

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