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TRANSCRIPTION OF RECORDED INTERVIEW

OF

Dorothy Kroll

December 13, 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

Transcribed by: Brooke C. Carothers

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1 MR. PATTON: December 13, 2012 follow-up interview with Dorothy Kroll.  
2 K-r-o-l-l. You say that - - you think your best recollection is you got the assignment to look at the  
3 fund condition statement and try to figure out this disparity about a month before that April 2002  
4 DOF memo arrived?

5 MS. KROLL: Um, I actually think I was given the assignment prior to  
6 seeing that memo.

7 MR. PATTON Do you have any sense of how - - cause you originally told  
8 me you think it was like about a year after you started which put us at the end of 2001.

9 MS. KROLL: Right. And I think I was given the assignment somewhere  
10 around that time frame.

11 MR. PATTON: Ok.

12 MS. KROLL: But - -

13 MR. PATTON: So it could be - -

14 MS. KROLL: It took a long time for me, along with my regular workload,  
15 to figure out what the, um, calculations should be based on our year-end financial statements.

16 MR. PATTON: Ok.

17 MS. KROLL: And I remember Frieda asking me to look at the, um, 2000 as  
18 of June 30th of 2000 statement, and I couldn't quite pull it together and then by April, um, of  
19 2002 we had this other email came saying, well, you're still not balanced and this is the amount  
20 you're off and I believe I used that to try and calculate for the 2001 fiscal year closing.

21 TOM PATTON: Yeah. Ok, so you do recall that you went to work on it before  
22 the - -

23 MS. KROLL: Yeah, I - -

24 TOM PATTON: The first DOF memo.

25 MS. KROLL: Yeah. I believe I did.

26 MR. PATTON: Ok. Ok. Well, that's, that's helpful. That helps explain the  
27 timing. So you think that what you originally told me is pretty accurate, that you went to work on  
28 it about a year after you went to the parks department.

1 MS. KROLL: Yeah.

2 MR. PATTON: And you got to Parks in November of 2000, right?

3 MS. KROLL: Right.

4 MR. PATTON: And so a year later would have been, you know, November,  
5 the very end of 2001.

6 MS. KROLL: Right.

7 MR. PATTON: So it's going to be four or five months before that first memo  
8 from DOF comes which is referencing the numbers at the close of fiscal year '01.

9 MS. KROLL: Right. And - -

10 MR. PATTON: And you just told me that you looked - - who'd you say,  
11 Cheryl or was it Becky asked - - wanted you to look at the numbers at the end of 2000?

12 MS. KROLL: Frieda did.

13 MR. PATTON: Frieda.

14 MS. KROLL: Frieda.

15 MR. PATTON: Ok.

16 MS. KROLL: She said if, if - - you know, go back one fiscal year and  
17 maybe that will help you to determine how these calculations are done.

18 MR. PATTON: Um hm.

19 MS. KROLL: And, um, I believe it was for the 2001 year I was able to do it  
20 for the smaller fund that I had from 449, which was the winter recreation fund - -

21 MR. PATTON: Um hm.

22 MS. KROLL: And I could come up with the numbers for the off highway  
23 vehicle fund for that year but the state park recreation fund was a little different because it held  
24 our clearing account and I wasn't sure of how that affected the overall fund balance. So - -

25 MR. PATTON: Now, when you say to see how it was done, you mean the  
26 entire fund condition or you focused particularly on that prior year adjustment? Or you're looking  
27 at the whole thing?

28 MS. KROLL: I was still looking at the whole thing.

1 MR. PATTON: Yeah.

2 MS. KROLL: And the piece that I was missing which I didn't figure out  
3 until I believe I finished the 2002 one, um, was direct charges to the fund. I didn't have that  
4 piece. There's some, um, transfers that controller's office does - -

5 MR. PATTON: Um hm.

6 MS. KROLL: That is a direct expenditure to the fund at the funds level and  
7 I wasn't considering those. It's, it was kind of one of those ah-ha moments where you realize it's  
8 the (inaudible) I'm off.

9 MR. PATTON: Ok. Well, you know what, ok, so what you told me the first  
10 time around, sounds like your recollection timing-wise is accurate. I just got confused because it  
11 almost sounded like you had told me that you were given the April 2002 DOF memo when you –  
12 when you were given the assignment.

13 MS. KROLL: Yeah, no, I think it was during the course of the project and  
14 trying to figure out what those - - what - - what the numbers on the report represented.

15 MR. PATTON: Ok.

16 MS. KROLL: From a fund condition perspective.

17 MR. PATTON: Ok, super. That's really I wanted to know.

18 MS. KROLL: Ok, perfect.

19 MR. PATTON: And if I have any other question, you'll certainly hear from  
20 me - -

21 MS. KROLL: I'm here.

22 MR. PATTON: But hopefully I won't have any more.

23 MS. KROLL: I hope not.

24 MR. PATTON: Thanks Dorothy.

25 MS. KROLL: Thank you Tom.

26 MR. PATTON: Ok, bye.

27 MS. KROLL: Bye bye.

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