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TRANSCRIPTION OF RECORDED INTERVIEW

OF

Freda Luan-Dun

September 11, 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: David Rutt,  
eScribers, Inc.  
September 24, 2012  
New York, New York

(SA201210710)

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1 MR. PATTON: All right. This is Tom  
2 Patton, Deputy Attorney General speaking.  
3 Today is September 11, 2012. Time is 1:30  
4 p.m. And we are here today, myself and  
5 Special Agent Michael Mattson, M-A-T-T-S-O-N;  
6 we are here with Freda Luan-Dun.

7 And if you could, please say your  
8 name and spell your last name for us.

9 MS. LUAN-DUN: Freda Luan-Dun,  
10 L-U-A-N hyphen D-U-N.

11 MR. PATTON: And Freda is F-R-E-D-A?

12 MS. LUAN-DUN: Yes, correct.

13 MR. PATTON: Got it.

14 And as I indicated when we spoke by  
15 telephone, we are conducting what we term an  
16 administrative investigation into some  
17 financial reporting irregularities relating to  
18 the State Department of Parks and Recreation  
19 and have -- as reported in the press were  
20 requested to do so. And we appreciate your  
21 coming down today to meet with us.

22 You are -- the Parks records  
23 indicate you are a person who worked there  
24 some time ago. So what I'd like to start by  
25 doing, Freda, is just going over State

1 employment history so we have a time line of  
2 when you first started and what positions you  
3 held. And it doesn't have to be exact; we're  
4 going to do it to the best of your  
5 recollection.

6 MS. LUAN-DUN: Okay. My first job  
7 with the State was -- I want to say 1978 was  
8 State Department of Finance; I was an auditor.  
9 And from there, I worked for General Services  
10 as an accounting officer.

11 MR. PATTON: To DGS?

12 MS. LUAN-DUN: Yeah. Contracts and  
13 Fiscal Services.

14 MR. PATTON: As a what?

15 MS. LUAN-DUN: Accounting officer.

16 MR. PATTON: Accounts officer?

17 MS. LUAN-DUN: Yeah.

18 MR. PATTON: How long had you worked  
19 at Finance as an auditor before you went to  
20 DGS?

21 MS. LUAN-DUN: At the time, I want  
22 to say about two to three years.

23 MR. PATTON: Okay.

24 MS. LUAN-DUN: And after that, I was  
25 with DGS, Contracts and Fiscal Services, for a

1 year.

2 MR. PATTON: An Accounting Officer?

3 MS. LUAN-DUN: Accounting Officer.

4 MR. PATTON: Do me a favor. Be very  
5 careful to let me finish --

6 MS. LUAN-DUN: Sorry. Okay.

7 MR. PATTON: -- because we are --  
8 we're going to have someone transcribe, so  
9 they'll need a separation between -- I know  
10 it's not how people normally talk, but I  
11 appreciate it.

12 So an Accounting Office at DGS about  
13 one year?

14 MS. LUAN-DUN: Um-hum.

15 MR. PATTON: Okay. So that takes us  
16 to about 1981?

17 MS. LUAN-DUN: Yeah. And then I  
18 went back to Department of Finance --

19 MR. PATTON: Um-hum.

20 MS. LUAN-DUN: -- Fiscal Systems and  
21 Consulting Unit.

22 MR. PATTON: Okay.

23 MS. LUAN-DUN: I'm not quite sure; I  
24 want to say maybe two to three years.

25 MR. PATTON: Okay.

1 MS. LUAN-DUN: And then from there,  
2 still with Department of Finance, I went to  
3 the new CALSTARS unit when they were first  
4 implementing developing the accounting system.

5 MR. PATTON: So CALSTARS started in  
6 the mid '80s?

7 MS. LUAN-DUN: Yeah.

8 MR. PATTON: And you went to  
9 CALSTARS when Finance first got CALSTARS  
10 going?

11 MS. LUAN-DUN: Yes.

12 MR. PATTON: Yes?

13 MS. LUAN-DUN: Yes, correct.

14 MR. PATTON: Okay. And what was  
15 your -- what kind of work did you do at  
16 CALSTARS?

17 MS. LUAN-DUN: I was an accounting  
18 system analyst. So what, in essence, we did  
19 was we went to a department and we analyzed  
20 their accounting system -- their manual  
21 accounting system, and then we helped them  
22 transition to an automated system in those  
23 days. So it was like -- almost like a  
24 two-and-a-half, three-year period that I  
25 worked with the department to bring them on

1 board for a manual to accounting system. So  
2 my job was to really be the liaison between  
3 the Department of Finance account systems and  
4 Controllers.

5 MR. PATTON: So CALSTARS was the  
6 beginning of automated accounting?

7 MS. LUAN-DUN: Yes.

8 MR. PATTON: Okay. For the state?

9 MS. LUAN-DUN: Correct.

10 MR. PATTON: And so you were an  
11 accounting systems analyst with CALSTARS from  
12 its inception in the mid '80s for about how  
13 long?

14 MS. LUAN-DUN: Until I left for  
15 Parks which I want to say is 1995 maybe.  
16 Yeah, because I was there, I think, a little  
17 bit over ten years at Parks so -- and I was  
18 the analyst working with Parks on their manual  
19 system to bring them on board for CALSTARS.

20 MR. PATTON: So at DOF at Finance --

21 MS. LUAN-DUN: I was working at  
22 Finance as the CALSTARS analyst with Parks, so  
23 I worked with looking at their old system and  
24 bringing them on board --

25 MR. PATTON: Okay.

1 MS. LUAN-DUN: -- with the new  
2 system.

3 MR. PATTON: So then you go over to  
4 Parks, and you're now on the Parks side doing  
5 the same -- working the same stuff?

6 MS. LUAN-DUN: In essence, really  
7 finishing up the implementation and changing  
8 processes. In those days, when you changed --  
9 when you go from the manual system, not a lot  
10 of oversight and a lot of consistency to  
11 change that into an accounting system, in  
12 those days was very difficult. So we -- I  
13 went in there really looking at the processes,  
14 changing processes and bringing everything  
15 back on board. So that was my challenge, yes.

16 MR. PATTON: So what was your first  
17 position at Parks?

18 MS. LUAN-DUN: I was -- I had the  
19 same title, I believe senior admin analyst  
20 accounting systems, and they hired me over  
21 with that so that I could help with developing  
22 their system shop and start working with the  
23 transition, helping everybody, by them on  
24 board into an automated system because there  
25 was a lot of negative aspect, too. They did

1 not want to go on an accounting system that  
2 was automated because of the -- so that's  
3 what -- that was my role. And after, I want  
4 to say, about a year or two years after that,  
5 the accounting -- the chief of accounting,  
6 Jack Vogelsang retired, and I stepped into his  
7 position.

8 MR. PATTON: Jack Vogelstain?

9 MS. LUAN-DUN: Vogelsang.

10 MR. PATTON: Do you remember how he  
11 spelled his last name?

12 MS. LUAN-DUN: I'd say  
13 V-O-G-E-L-S-A-N-G.

14 MR. PATTON: Okay.

15 MS. LUAN-DUN: Vogelsang.

16 MR. PATTON: He had been the chief  
17 of Parks --

18 MS. LUAN-DUN: Accounting.

19 MR. PATTON: Let me finish my  
20 sentence, okay?

21 MS. LUAN-DUN: Sorry, um-hum.

22 MR. PATTON: He had been the chief  
23 of the Parks accounting section --

24 MS. LUAN-DUN: Um-hum.

25 MR. PATTON: -- and then you took

1 over that spot when he retired?

2 MS. LUAN-DUN: Correct.

3 MR. PATTON: Do you remember what  
4 year that was that you took over as the chief?

5 MS. LUAN-DUN: I'm estimating there  
6 around '95, I want to say maybe '97.

7 MR. PATTON: Okay. How long -- so  
8 you had worked for -- when you were working  
9 the CALSTARS project, which you said you came  
10 over to Parks around '95, you were in the  
11 accounting section of Parks Admin Services?

12 MS. LUAN-DUN: When I went to Parks,  
13 yes, I was.

14 MR. PATTON: And so Jack Vogelsang  
15 was the chief of Accounting --

16 MS. LUAN-DUN: Right.

17 MR. PATTON: -- so he was your  
18 supervisor.

19 MS. LUAN-DUN: Correct.

20 MR. PATTON: Okay. And do you -- he  
21 was already there in '95 when you arrived?

22 MS. LUAN-DUN: Correct.

23 MR. PATTON: And I take it you  
24 probably knew him from before then because,  
25 over at Finance, you had been facilitating the

1 work of Parks getting onto CALSTARS.

2 MS. LUAN-DUN: Correct.

3 MR. PATTON: And what you indicated  
4 started in the mid '80s you --

5 MS. LUAN-DUN: CALSTARS, the  
6 project, started in the '80s.

7 MR. PATTON: Yeah.

8 MS. LUAN-DUN: The implementation --

9 MR. PATTON: At Parks.

10 MS. LUAN-DUN: -- was later --  
11 was --

12 MR. PATTON: '90s?

13 MS. LUAN-DUN: -- I want to say '93  
14 maybe.

15 MR. PATTON: Okay.

16 MS. LUAN-DUN: So CALSTARS, as a  
17 project, started way before that. CALSTARS  
18 Parks was one of the later implementations.

19 MR. PATTON: So CALSTARS at Parks  
20 and Recreations started around '93, you think?

21 MS. LUAN-DUN: Yeah.

22 MR. PATTON: And you must have, I  
23 assume, met Jack Vogelsang --

24 MS. LUAN-DUN: Um-hum.

25 MR. PATTON: -- around then?

1 MS. LUAN-DUN: Correct, when I  
2 started the Parks implementation.

3 MR. PATTON: And then you went over  
4 in about '95, you said?

5 MS. LUAN-DUN: Yeah.

6 MR. PATTON: Okay. And so now you  
7 were working for Jack Vogelsang?

8 MS. LUAN-DUN: Correct.

9 MR. PATTON: Okay. Have you ever  
10 maintained any contact with Jack Vogelsang  
11 after he retired?

12 MS. LUAN-DUN: A couple of  
13 conversations when he came by to visit --

14 MR. PATTON: Uh-huh.

15 MS. LUAN-DUN: -- but other than  
16 that, no.

17 MR. PATTON: Do you know what became  
18 of him? Is he from this area?

19 MS. LUAN-DUN: He is; he is from  
20 this area.

21 MR. PATTON: Okay.

22 MS. LUAN-DUN: I want to say out by  
23 El Dorado.

24 MR. PATTON: Okay.

25 MS. LUAN-DUN: He had a -- he grew

1 grapes, so out that way.

2 MR. PATTON: Could be he's still in  
3 the wine country --

4 MS. LUAN-DUN: Yeah, yeah.

5 MR. PATTON: -- of El Dorado hills.

6 MS. LUAN-DUN: Yeah.

7 MR. PATTON: Okay. So you came  
8 over, and then you took over as accounting  
9 chief around '97?

10 MS. LUAN-DUN: Um-hum.

11 MR. PATTON: Okay. And you did that  
12 job for how long?

13 MS. LUAN-DUN: Until I left, I want  
14 to say around 2005, give or take a few months.

15 MR. PATTON: Okay. And where did  
16 you go then?

17 MS. LUAN-DUN: Department of  
18 Finance.

19 MR. PATTON: And you started back at  
20 Finance in '05 then doing what?

21 MS. LUAN-DUN: At that point, I went  
22 back as chief of CALSTARS --

23 MR. PATTON: Wow.

24 MS. LUAN-DUN: -- at Fiscal Systems  
25 and Consulting Unit.

1           MR. PATTON:   Sound like you are the  
2 person most knowledgeable about CALSTARS  
3 automating accounting system.

4           MS. LUAN-DUN:   From a systems  
5 perspective and management at this point,  
6 maybe.

7           MR. PATTON:   Could be.

8           MS. LUAN-DUN:   I can give you a  
9 history on CALSTARS, yeah.

10          MR. PATTON:   Yeah.   That's  
11 impressive.

12          MS. LUAN-DUN:   What I remember.

13          MR. PATTON:   Well, then to follow up  
14 on our earlier conversation before we went on  
15 the record, we are indeed honored to have you  
16 here.

17                   And you went over to Finance in  
18 2005, chief at CALSTARS, and you did that --  
19 you still doing that?

20          MS. LUAN-DUN:   I retired.

21          MR. PATTON:   When?

22          MS. LUAN-DUN:   February of last  
23 year, 2011.

24          MR. PATTON:   Wow.

25          MS. LUAN-DUN:   I should have taken

1 notes on those dates, right?

2 MR. PATTON: No. I got to tell you,  
3 from the records I have, your memory is  
4 impeccable. Every date you've given me --

5 MS. LUAN-DUN: Is an approximation.

6 MR. PATTON: No. Just about every  
7 date you've given me squares up with what the  
8 records show. So started in '78 and went to  
9 2011. That sounds like thirty-three years.

10 MS. LUAN-DUN: Sorry.

11 MR. PATTON: It's all right.

12 So -- and now you're enjoying  
13 retirement?

14 MS. LUAN-DUN: Yes, I am.

15 MR. PATTON: Yeah?

16 MS. LUAN-DUN: Yeah. I want it on  
17 record I'm enjoying retirement very much.

18 MR. PATTON: That's great. What are  
19 you doing with your free time now? It looks  
20 like you've worked hard for a long time.

21 MS. LUAN-DUN: Actually, I retired  
22 because I'm the main caregiver for my parents  
23 so --

24 MR. PATTON: Okay.

25 MS. LUAN-DUN: And between that, I

1 travel, so whenever I get time off, I'm gone.  
2 So you're lucky to get hold of me because I  
3 was scheduled to be out tomorrow so --

4 MR. PATTON: What are your upcoming  
5 inability -- you got travel plans coming up?

6 MS. LUAN-DUN: Yes, I do.

7 MR. PATTON: When are you going to  
8 be gone?

9 MS. LUAN-DUN: So -- I should have  
10 brought my vacation schedule. So cancel this  
11 week's trip. So next week, I'm leaving on  
12 Thursday for a week, and then first week  
13 October I'm gone, and October 21st I'm gone  
14 for a week.

15 MR. PATTON: First week of October  
16 you're gone?

17 MS. LUAN-DUN: Yeah, uh-huh.

18 MR. PATTON: Okay.

19 MS. LUAN-DUN: And then the week of  
20 October --

21 MR. PATTON: Do you know when you  
22 come back? The first Friday in October is  
23 October 5.

24 MS. LUAN-DUN: So I'm flying back  
25 the 6th.

1 MR. PATTON: On the Saturday?  
2 MS. LUAN-DUN: Yeah.  
3 MR. PATTON: Okay.  
4 MS. LUAN-DUN: And then I want to  
5 say Tuesday -- I want to say October 21st,  
6 whatever that week of the 21st --  
7 MR. PATTON: Okay.  
8 MS. LUAN-DUN: -- that Tuesday I'm  
9 flying out for the rest of the week.  
10 MR. PATTON: Okay. So you're famous  
11 for short week hops.  
12 MS. LUAN-DUN: Yeah.  
13 MR. PATTON: Good for you. And I'm  
14 not going to ask you where; it's none of my  
15 business.  
16 MS. LUAN-DUN: Okay. Then I won't  
17 tell you. If you really want to know, there's  
18 nothing to hide.  
19 MR. PATTON: No. I love traveling;  
20 I do a lot of traveling myself so -- but we  
21 can talk about that off the record.  
22 MS. LUAN-DUN: Yeah.  
23 MR. PATTON: It's not going to --  
24 it's not relevant to what we're going to talk  
25 about now.

1           Okay. We understand from talking to  
2 some other people and from looking at  
3 information Finance -- Department of Finance  
4 has come up with this -- there was some  
5 interesting issues about numbers. Have you  
6 read in the paper about any of these reports  
7 about some mystery surrounding whether all  
8 monies in the Parks and the Highway -- Off  
9 Highway Vehicle were reported?

10           MS. LUAN-DUN: Yes, I have.

11           MR. PATTON: Have you talked --  
12 you've been over at Finance, although you left  
13 a year and a half ago. Anybody from Finance,  
14 since this story started coming out this year,  
15 talk to you?

16           MS. LUAN-DUN: Yes. I have talked  
17 to Dave Botello. I met with him and his staff  
18 and talked in general terms about some of the  
19 concerns that they had with regards to Parks  
20 and Rec.

21           MR. PATTON: You talked with him  
22 this year?

23           MS. LUAN-DUN: Yeah, I want to say  
24 right after the --

25           MR. PATTON: Story about the

1 funds --

2 MS. LUAN-DUN: Yeah.

3 MR. PATTON: -- the undisclosed  
4 funds came out?

5 MS. LUAN-DUN: Right, right.

6 MR. PATTON: And I think that was  
7 around July.

8 MS. LUAN-DUN: So it must have --  
9 yeah, it was like middle of July maybe, yeah.

10 MR. PATTON: And he's a -- I think  
11 he's a chief auditor over there, isn't he?

12 MS. LUAN-DUN: Correct.

13 MR. PATTON: Correct?

14 MS. LUAN-DUN: Yes.

15 MR. PATTON: Okay. And what have  
16 you told him? What did he ask you and what  
17 did you tell him?

18 MS. LUAN-DUN: I think at the time  
19 was when that first article hit.

20 MR. PATTON: Um-hum.

21 MS. LUAN-DUN: And so we were  
22 talking in general terms, in terms of what  
23 I -- you know, his concerns and the issue  
24 about what "hidden funds" were. And at the  
25 time, my comments were there was a lot of

1 special funds, and those special funds may not  
2 be reported in terms of how it impacts general  
3 fund.

4           There were hidden in that the  
5 statements would identify what the status was  
6 of each of the funds within Parks. And I  
7 guess that's when the article about the -- I  
8 want to say fifty-three million dollars  
9 hidden -- and my comment at the time was I  
10 would assume that the bulk of that would be  
11 OHV funds, because based on what I remember  
12 the OHV funds being special funds, and they  
13 were very -- the funds are very specifically  
14 earmarked for OHV, and it couldn't be touched  
15 by anything else happening within Parks.

16           So in my mind, at the time, my  
17 comment was I didn't think -- I wouldn't call  
18 that hidden funds. They were always there;  
19 they were always reported. The year-end  
20 statements had all that information. So  
21 that's really -- that's the gist of the  
22 conversation we had in terms like I  
23 second-guess, that was part of that  
24 fifty-three -- just kind of reading the  
25 article, that the bulk of that would be OHV.

1 MR. PATTON: So do you think that  
2 the articles talking about fifty-three million  
3 hidden funds, that's apparently some  
4 confusion?

5 MS. LUAN-DUN: I think so. I think  
6 because of the nature of state finance and all  
7 the special funds and the proliferation of  
8 special funds over the last, I want to say  
9 twenty, thirty years, and that it's difficult  
10 to identify -- and that's the biggest  
11 complaint of a lot of managers within all the  
12 state agencies is that you never know at any  
13 one point what the total complete picture of  
14 the financial condition of the department is  
15 because you deal with the general fund aspect  
16 and the general fund rules and then you have  
17 all the special funds, and each one of the  
18 funds, they're handled differently depending  
19 on the legislation and whether it's the  
20 appropriation date or whether -- you know, all  
21 that.

22 So from that perspective, my  
23 immediate reaction on that article, when that  
24 article hit, was that, well, I think a lot of  
25 it's special funds and that maybe there was a

1 lack of understanding -- misunderstanding as  
2 to how that money is earmarked and people's  
3 understanding what it is.

4 MR. PATTON: Okay. We want to talk  
5 with you about two funds in particular, which  
6 are the Off Highway Vehicle Fund and the State  
7 Parks and Rec Fund, both of which we  
8 understand are special funds.

9 MS. LUAN-DUN: Um-hum.

10 MR. PATTON: They generate revenue.  
11 And I really want to focus more -- I'm going  
12 to show you some numbers that Finance has  
13 provided us, and we're going to end up  
14 focusing more on the State Parks and  
15 Recreation Fund. But first I want to ask  
16 you -- here are two memos, one that came out  
17 of Finance, and one is dated April 8, 2002;  
18 Subject: Fund balance differences.

19 MS. LUAN-DUN: Okay.

20 MR. PATTON: And then I'll -- so  
21 you've read through that memo.

22 MS. LUAN-DUN: Okay.

23 MR. PATTON: I'm going to represent  
24 to you that this next memo dated June 5, '03,  
25 is a verbatim copy from the same office.

1 MS. LUAN-DUN: Um-hum.

2 MR. PATTON: And basically, it's  
3 saying that a review of the -- State  
4 Controller's Office review revealed  
5 differences between prior year fund balances  
6 in the Controller's annual report versus in  
7 the governor's budget --

8 MS. LUAN-DUN: Um-hum.

9 MR. PATTON: -- there are some  
10 differences. And then in '02, they list a  
11 whole bunch of special funds.

12 MS. LUAN-DUN: Um-hum.

13 MR. PATTON: And a couple of them  
14 are in Parks which I've highlighted, the Off  
15 Highway Vehicle Fund --

16 MS. LUAN-DUN: Right, okay.

17 MR. PATTON: -- and the State Parks  
18 and Rec Fund. And this first column shows  
19 numbers reported in the Controller's annual  
20 report, even though it doesn't -- we've noted  
21 it up here --

22 MS. LUAN-DUN: Um-hum.

23 MR. PATTON: -- and then in the fund  
24 condition statement reported to Finance --

25 MS. LUAN-DUN: Um-hum.

1 MR. PATTON: -- for the governor's  
2 budget, and the difference is 11,551,000 more  
3 is reported in the Controller's report than in  
4 the governor's budget with OHV and 22,765,000  
5 more is reported in the Parks and Rec Fund --

6 MS. LUAN-DUN: Um-hum.

7 MR. PATTON: -- than in the fund  
8 condition statement going to Finance. And  
9 then for fiscal year ending June 30, 2002, we  
10 don't show on this report anything for the  
11 OHV, but it does show a 26,825,000 discrepancy  
12 between the Controller and Finance reports --

13 MS. LUAN-DUN: The governor's  
14 budget.

15 MR. PATTON: Yeah -- 26,825,000 less  
16 being reported in the governor's budget. Now,  
17 we understand that this was the subject of  
18 some discussion, at least one of these, back  
19 when these came out. You know who Dorothy  
20 Kroll is, right?

21 MS. LUAN-DUN: Yes.

22 MR. PATTON: And you worked with  
23 her, I take it, for a while?

24 MS. LUAN-DUN: Correct.

25 MR. PATTON: And what is your

1 opinion of her ability and character?

2 MS. LUAN-DUN: I hired her as an  
3 accounting officer.

4 MR. PATTON: Um-hum.

5 MS. LUAN-DUN: And I was always  
6 very -- I respected her technical abilities.  
7 She's a very much by-the-books type of person,  
8 in some ways with what is good in accounting,  
9 but it's not for a budget person,  
10 administrative person, very much a rigid  
11 person in terms of -- so that's -- to us in  
12 accounting, that's a good thing because you  
13 reconcile to the penny so --

14 MR. PATTON: A rigid person, you  
15 said?

16 MS. LUAN-DUN: Rigid, yeah. You got  
17 to reconcile by the -- to the penny and you  
18 want to make sure everything goes the way it  
19 should go by the accounting rules. So from  
20 that perspective, I respect Dorothy Kroll.

21 MR. PATTON: We've been informed  
22 that in -- that she was hired in 2000 and that  
23 in -- I think it was the fall of 2001 that you  
24 approached her to look into the question of  
25 why there was -- it had been -- it had first

1     been determined that there was some  
2     discrepancy between the monies reported in the  
3     State Parks and Rec Fund, the SPRF, and what  
4     was reported for that fund in the Finance fund  
5     condition statement.

6             MS. LUAN-DUN:    You know, you're  
7     probably right because there were many  
8     occasions of which this has come up and we  
9     were -- you know, Accounting was asked to  
10    provide the background but how --

11            MR. PATTON:    Who asked to provide  
12    the background?

13            MS. LUAN-DUN:   I want to say Finance  
14    budget asked Parks budgets, and Parks budget  
15    comes to Accounting, and Accounting gives them  
16    the financial documentation.

17            MR. PATTON:    Wait.   Let's -- walk me  
18    through that slowly.   Finance budget?

19            MS. LUAN-DUN:   I believe -- I'm  
20    going back --

21            MR. PATTON:    Someone at the  
22    Department of Finance --

23            MS. LUAN-DUN:   Yeah.

24            MR. PATTON:    -- looking at the Parks  
25    SPRF budget asked who?   Somewhere -- they come

1 to Parks?

2 MS. LUAN-DUN: I mean Parks budgets.

3 MR. PATTON: Goes to the Parks  
4 budget office.

5 MS. LUAN-DUN: So, yeah. The  
6 background is to how back then -- I don't know  
7 whether that's how it works with Parks right  
8 now. Accounting -- Parks Accounting never  
9 really contacted or dealt with the budget  
10 side, Finance budgets. Everything flow --  
11 Finance budgets deals exclusively with Parks  
12 budgets, and so --

13 MR. PATTON: Okay. So let's make  
14 this clear on the record, and we understand,  
15 but I want to get it on the record. So in  
16 Parks, there is an Admin Services,  
17 Administrative Services --

18 MS. LUAN-DUN: Correct.

19 MR. PATTON: -- Division.

20 MS. LUAN-DUN: Correct.

21 MR. PATTON: And within  
22 Administrative Services, there is an  
23 accounting section and a budget section --

24 MS. LUAN-DUN: Correct.

25 MR. PATTON: -- among other

1 sections.

2 MS. LUAN-DUN: Correct.

3 MR. PATTON: And I think what you're  
4 telling us is that it's the budget section  
5 within Admin Services at Parks that  
6 communicates with the Department of Finance in  
7 transmitting the budget information.

8 MS. LUAN-DUN: Correct.

9 MR. PATTON: And the accounting  
10 section, as we understand it, basically keeps  
11 the ledger and reports to the Controller's  
12 office. Every month they reconcile the  
13 balance of the money ledger --

14 MS. LUAN-DUN: Correct.

15 MR. PATTON: -- which the  
16 Controller's office is also able to see  
17 continuously.

18 MS. LUAN-DUN: Correct.

19 MR. PATTON: So basically, as I  
20 understand it, the accounting side, in tandem  
21 with the Controller's office, are like the  
22 keepers of the checkbook --

23 MS. LUAN-DUN: Correct.

24 MR. PATTON: -- the bank accounts.

25 MS. LUAN-DUN: Correct.

1 MR. PATTON: And then Finance has  
2 some more involved work to do -- I'm sorry.  
3 The budget office has some more involved work  
4 to do in communicating with Finance where they  
5 take that balance information from the  
6 accounting section, and then they're going to  
7 build some additional budget issues around  
8 that.

9 MS. LUAN-DUN: Correct. Actuals --  
10 they look at Accounting and year-end -- we  
11 provide year-end statements at a point in  
12 time, and that becomes the actual in the  
13 governor's budget. So that is our extent with  
14 regards --

15 MR. PATTON: The actual what?

16 MS. LUAN-DUN: Expenditures for the  
17 year.

18 MR. PATTON: Okay.

19 MS. LUAN-DUN: So if you look at the  
20 governor's budget, you have prior year,  
21 current year, and budget year. Current year  
22 is an estimate budget, of course, definitely  
23 estimate. And so the prior year is actual,  
24 and that is based -- it should be based on the  
25 year-end statements. Okay. And that year-end

1 statement is -- and that's where you have the  
2 triangle happen, so you have -- on a daily  
3 basis -- on the monthly basis, you have the  
4 department's accounting office that reconciles  
5 with Controllers. Like you say, it's a  
6 checkbook; you pay the bills.

7 So all that is on a cash basis; it's  
8 all in sync. At year end, you go through many  
9 processes; you put in the accruals. So then  
10 that's where the discrepancy between  
11 Controllers, which is on a cash basis, and us  
12 at year end because we have to do the year-end  
13 statement for that point in time what we think  
14 is --

15 MR. PATTON: Year-end statement for  
16 what?

17 MS. LUAN-DUN: For the department,  
18 for all of the funds.

19 MR. PATTON: Year-end statement to  
20 the Department of Finance?

21 MS. LUAN-DUN: The year-end  
22 statements for Parks, and that goes --

23 MR. PATTON: To the Department of  
24 Finance? Is that the year-end statement --

25 MS. LUAN-DUN: That goes --

1 MR. PATTON: -- you're talking  
2 about?

3 MS. LUAN-DUN: The year-end  
4 statement is what we have to do for the State.  
5 Okay. Controllers gets it; Finance has access  
6 to it.

7 MR. PATTON: Is that the same thing  
8 as the fund condition statement?

9 MS. LUAN-DUN: The fund condition  
10 statement is more of a budgetary aspect of it.

11 MR. PATTON: Okay.

12 MS. LUAN-DUN: See, Finance -- I  
13 mean, Parks or -- state departments every year  
14 has -- on June 30th closes the books. We have  
15 to close the book, and at that point in time,  
16 what is the fund, the condition of the  
17 departments, all of their funds and  
18 appropriations, and that becomes -- they have,  
19 I want to say, about two months in which to do  
20 that. So July, August -- by end of August,  
21 all the statements should be done and sent to  
22 Controllers.

23 MR. PATTON: All right. So at the  
24 end of the fiscal year, there is a fund  
25 balance statement you reconcile with the

1 Controller's office, right?

2 MS. LUAN-DUN: We reconcile and  
3 then --

4 MR. PATTON: You reconcile your fund  
5 balance.

6 MS. LUAN-DUN: No. We reconcile all  
7 of our state -- all our -- fund balance, we  
8 try to come up with a fund balance statement  
9 which is a little bit different than what --  
10 what the accounting office does, we reconcile  
11 each fund, okay, to make sure that all the  
12 expenditures reported, okay, at a specific  
13 point in time.

14 MR. PATTON: What do you call that  
15 annual statement when you get done with that  
16 reconciliation in accounting?

17 MS. LUAN-DUN: There's a series of  
18 statement -- financial statements.

19 MR. PATTON: It's a financial  
20 statement; it's a year-end financial  
21 statement?

22 MS. LUAN-DUN: Yeah. There is  
23 about -- I want to say about five or six  
24 different statements that we provide.

25 MR. PATTON: Depending on which

1 fund.

2 MS. LUAN-DUN: Depending -- for each  
3 fund, there's about four or five.

4 MR. PATTON: Okay.

5 MS. LUAN-DUN: There's -- so --

6 MR. PATTON: You've got financial  
7 statements -- here's what I'm driving at. We  
8 understand that in '01 it was identified that  
9 the bottom line number reported for the SPRF,  
10 the State Parks and Rec Fund --

11 MS. LUAN-DUN: Um-hum.

12 MR. PATTON: -- was off in terms of  
13 it didn't -- it was not consistent with the  
14 fund condition, the balance being shown in the  
15 report to the governor --

16 MS. LUAN-DUN: Um-hum.

17 MR. PATTON: -- to the Department of  
18 Finance.

19 MS. LUAN-DUN: Okay. You know, I  
20 don't recall that, but it doesn't surprise --  
21 it probably happened. And I think -- you  
22 mentioned that Dorothy mentioned that she was  
23 given the assignment to look at it, probably  
24 happened. So I wouldn't be able to tell  
25 exactly what the end result of that without

1 looking at -- I don't remember to be truly  
2 honest. But yeah, it doesn't surprise me  
3 because over the years, I would say that there  
4 would be more than one occasion in which we  
5 had to go back and identify differences. So  
6 2001, it probably did happen. So if you had  
7 specific, I could look at it and see if I can  
8 remember, but at this point --

9 MR. PATTON: Well, here's one of  
10 them. You just looked at the discrepancy  
11 reported by -- let's look at this one for the  
12 year ending June 30, 2002 --

13 MS. LUAN-DUN: Controllers.

14 MR. PATTON: -- that there's a  
15 twenty-six million dollar difference  
16 between --

17 MS. LUAN-DUN: Um-hum.

18 MR. PATTON: -- what's the fund  
19 balance statement at year end to the  
20 Controller --

21 MS. LUAN-DUN: Um-hum.

22 MR. PATTON: -- reporting  
23 forty-eight million something and twenty-one  
24 million -- twenty-one-and-a-half million to  
25 Finance. So here's one of the differences,

1 and we'll show you a chart with every year  
2 where there's --

3 MS. LUAN-DUN: Um-hum.

4 MR. PATTON: -- twenty-plus million  
5 in differences for the SPRF. You say it  
6 probably did happen that you had Dorothy go  
7 look at this.

8 MS. LUAN-DUN: Um-hum.

9 MR. PATTON: And do you recall her  
10 reporting back that she'd determined that  
11 there was a twenty-six million dollar  
12 difference?

13 MS. LUAN-DUN: I don't recall  
14 exactly how we resolved that issue.

15 MR. PATTON: Do you recall her  
16 reporting back that there was --

17 MS. LUAN-DUN: I don't recall that.  
18 Back to me or back to Finance budgets or back  
19 to Parks budget? I don't -- you know, I don't  
20 recall that to be true, honest; I really  
21 don't.

22 MR. PATTON: Okay. Do you know --  
23 do you recall why you would have asked Dorothy  
24 to take a look at it?

25 MS. LUAN-DUN: Probably, like

1 anything else, it's either Finance budget, an  
2 auditor or Controllers, they're questioning it  
3 so that --

4 MR. PATTON: What about Parks'  
5 budget? Do you recall having conversations  
6 with -- do you remember who the Budget Officer  
7 was at that time?

8 MS. LUAN-DUN: Becky Brown.

9 MR. PATTON: Right.

10 MS. LUAN-DUN: We worked very much  
11 close with Becky.

12 MR. PATTON: Right.

13 MS. LUAN-DUN: In essence, like I  
14 say, she was the contact outside the  
15 department, and so she would -- any questions  
16 and --

17 MR. PATTON: She was a contact  
18 outside the department?

19 MS. LUAN-DUN: To everybody outside  
20 the budget. She is the face of the department  
21 in terms of dealing with --

22 MR. PATTON: Of the Parks  
23 Department?

24 MS. LUAN-DUN: Of the Parks  
25 Department, dealing with Finance budgets.

1 MR. PATTON: Right.

2 MS. LUAN-DUN: So if there were any  
3 issues, any questions, whether it be from an  
4 outside budget person on budget-related  
5 issues, it will go through Parks budgets, and  
6 then they will come to us and say, okay, we  
7 need to find out what this is all about, and  
8 then we would run, whether it be reports or  
9 identify exactly what are you talking about  
10 and do the research. So it's not a uncommon  
11 thing for us to do research; we do that -- we  
12 did that a lot.

13 MR. PATTON: Do you remember -- so  
14 you remember Becky asking you if you could  
15 help -- get some help figuring out why there  
16 was --

17 MS. LUAN-DUN: It was -- it doesn't  
18 surprise me because it's a common practice for  
19 Becky to come to Accounting asking for  
20 information.

21 MR. PATTON: Is it common that funds  
22 like the SPRF fund is going to be off by  
23 twenty-six million in comparison to what's  
24 being reported to Controller?

25 MS. LUAN-DUN: It depends on timing.

1 So if we're talking at year end -- and let  
2 me -- can I give an idea. It's -- that's why  
3 I asked -- you know, it's like a -- given a  
4 specific point in time, if it's at year end,  
5 okay. SPRF is a fund that -- it's a  
6 revenue-collecting fund, okay. And I'm  
7 talking in general terms, so possible things  
8 that could happen is the funding fiscal year  
9 is June 30th, right -- ends June 30th, starts  
10 July 1. The revenue-producing time happens  
11 way before that.

12 MR. PATTON: Let me -- Freda, let me  
13 interrupt you.

14 MS. LUAN-DUN: Okay.

15 MR. PATTON: Do you remember Dorothy  
16 reporting back that the reason there was a  
17 twenty-six million dollar discrepancy was  
18 traceable to the number for the prior year  
19 adjustment in the budget report to the  
20 Department of Finance being incorrect and not  
21 the same number as what was in the State  
22 Controller accounting report? Do you remember  
23 the discussion being about the error was  
24 traceable to the prior year adjustment number?

25 MS. LUAN-DUN: I don't remember the

1 discussion, but I'm not surprised. That's  
2 probably correct what she's talking about, but  
3 whether I -- I don't remember the exact  
4 meeting, but it doesn't surprise me so --

5 MR. PATTON: Do you remember  
6 approaching both Dorothy and Cheryl Kilzer  
7 with the request to look into this?

8 MS. LUAN-DUN: In that specific  
9 situation, no, but it -- I would directly go  
10 to them for that, yes.

11 MR. PATTON: You were the accounting  
12 chief --

13 MS. LUAN-DUN: Right.

14 MR. PATTON: -- back in 2000,  
15 right --

16 MS. LUAN-DUN: Yes, I was.

17 MR. PATTON: -- and 2001. And  
18 Cheryl Kilzer was -- what was her title?

19 MS. LUAN-DUN: She was directly  
20 under me. She was an Accounting  
21 Officer/Supervisor --

22 MR. PATTON: She was your next --

23 MS. LUAN-DUN: -- over Dorothy,  
24 yeah.

25 MR. PATTON: She was -- Cheryl

1 Kilzer was your next in command?

2 MS. LUAN-DUN: Right, right.

3 MR. PATTON: And then Cheryl  
4 directly supervised Dorothy.

5 MS. LUAN-DUN: Correct.

6 MR. PATTON: And Dorothy was -- do  
7 you remember what position she was in?

8 MS. LUAN-DUN: I believe she was  
9 Accounting Officer, and she was the one that  
10 did the research; she would be the one that  
11 would do the research.

12 MR. PATTON: The research?

13 MS. LUAN-DUN: Yeah.

14 MR. PATTON: Okay. So it sounds  
15 like you do kind of remember Dorothy doing the  
16 research.

17 MS. LUAN-DUN: She would be the one  
18 that does research. That incident  
19 specifically I don't have a really good memory  
20 on that, but probably yeah, I know she would  
21 be the one because if you look at the  
22 hierarchy, she would be the one that would be  
23 assigned to do that. And Cheryl would be the  
24 one that would be working with Dorothy on  
25 doing that.

1 MR. PATTON: So do you recall  
2 Dorothy coming back and talking with you and  
3 reporting that the error was in the prior year  
4 adjustment?

5 MS. LUAN-DUN: I don't recall -- I  
6 don't recall the meetings, but that it was a  
7 prior adjustment makes sense to me. I don't  
8 recall the meetings at all.

9 MR. PATTON: Do you recall  
10 responding to both -- do you recall being in a  
11 meeting with the budget people where Dorothy  
12 explained her investigation and that the  
13 problem appeared to be in a prior year  
14 adjustment, and so she explained this with you  
15 and Cheryl there and with the budget people,  
16 Becky Brown and her staff?

17 MS. LUAN-DUN: I will say it  
18 happened, but --

19 MR. PATTON: You would say it  
20 happened?

21 MS. LUAN-DUN: I was -- oh,  
22 definitely, but I don't recall the specific --  
23 yeah, because we -- at the time we always  
24 worked together on that.

25 MR. PATTON: Yeah.

1 MS. LUAN-DUN: Always -- and  
2 whatever we found, it was always -- we always  
3 met with Becky and her staff and explained  
4 what our findings were. So yes, I feel very  
5 comfortable in saying that that did happen,  
6 but whether I recall this specific incident  
7 happening, no, but I can tell you that there's  
8 no doubt in my mind that it did happen because  
9 in everything that we did, it was always in  
10 conjunction with Budgets in response to  
11 Budget's request, and we would tell Budget  
12 what we found.

13 MR. PATTON: Is it -- now, I  
14 understand is that the SPRF generates  
15 somewhere in the range of sixty to eighty  
16 million or so in revenue a year. That sound  
17 about right?

18 MS. LUAN-DUN: Yeah.

19 MR. PATTON: Now, a twenty-six  
20 million dollar disparity between the account  
21 balance statement going to the Controller at  
22 year end and what's in the fund condition  
23 statement as part of the budget sounds fairly  
24 significant, doesn't it?

25 MS. LUAN-DUN: Um-hum.

1 MR. PATTON: I mean, would that be  
2 cause -- that's cause for some concern --

3 MS. LUAN-DUN: It would be, yes.

4 MR. PATTON: -- curiosity, at least,  
5 but you don't have a clear recollection of  
6 this being looked into?

7 MS. LUAN-DUN: Well, I know it was  
8 looked into, but the --

9 MR. PATTON: Okay. You do?

10 MS. LUAN-DUN: Yeah.

11 MR. PATTON: Okay.

12 MS. LUAN-DUN: And it doesn't  
13 surprise me, and between 2001 and forward,  
14 there would be many other times in which the  
15 whole issue dealing with prior year  
16 adjustment, whatever, has come up again and  
17 again. So this very specific incident, I  
18 don't recall the meeting, all of that, but  
19 yes, it did happen. I'm sure it happened and  
20 happened many times after that in terms we  
21 discussed about the financial condition of the  
22 department.

23 MR. PATTON: Do you recall  
24 discussing this with the people above you?

25 MS. LUAN-DUN: No, I don't.

1 MR. PATTON: You say that, of  
2 course, this would have been discussed with  
3 the budget --

4 MS. LUAN-DUN: Yes.

5 MR. PATTON: -- people, Becky Brown  
6 and her staff.

7 MS. LUAN-DUN: Um-hum.

8 MR. PATTON: And above Becky Brown  
9 back in 2001 was --

10 MS. LUAN-DUN: Tom Domich.

11 MR. PATTON: -- Tom Domich.

12 MS. LUAN-DUN: Correct.

13 MR. PATTON: You don't recall -- and  
14 also in 2002, and the head of Admin Services  
15 at the time --

16 MS. LUAN-DUN: Denzil.

17 MR. PATTON: Say it again.

18 MS. LUAN-DUN: Denzil Verardo.

19 MR. PATTON: Okay. You don't recall  
20 discussing that with any of them?

21 MS. LUAN-DUN: No, and the reason --  
22 back to the hierarchy. Accounting, we worked  
23 very much -- we collected the money, we paid  
24 the bills. And so from the hierarchy  
25 perspective, we did not really deal very much

1 with Denzil or Tom Domich with regards to  
2 that. Budgets dealt with Tom Domich and  
3 Denzil.

4 MR. PATTON: So if it was going to  
5 be communicated -- see, I would think that if  
6 we've got a twenty-six million dollar  
7 disparity and I'm in either the accounting or  
8 the budget side and I'm aware that this  
9 disparity, which is probably in excess of a  
10 quarter of the annual revenue in the SPRF  
11 fund, I would want to report that up; that's  
12 pretty sizable, in my mind. But you in  
13 Accounting wouldn't do that to the head of the  
14 Administrative Services Division or the  
15 financial management? Tom Domich was the head  
16 of fiscal Financial Management Division, they  
17 called it at the time, right?

18 MS. LUAN-DUN: Um-hum.

19 MR. PATTON: You didn't yourself  
20 report it?

21 MS. LUAN-DUN: Not if it was budget  
22 related.

23 MR. PATTON: Well, it's both  
24 accounting and budget related because we've  
25 got a twenty-six million dollar difference

1 between what's being reported out of  
2 Accounting to the Controller and what's being  
3 reported out of Budget to Finance.

4 MS. LUAN-DUN: They must have  
5 meetings amongst the three of us, but still  
6 the lead is Budgets.

7 MR. PATTON: Who would be "the three  
8 of us"?

9 MS. LUAN-DUN: Tom Domich, myself,  
10 and Becky Brown.

11 MR. PATTON: You don't have a clear  
12 recollection of these conversations?

13 MS. LUAN-DUN: No, I don't. I'm  
14 sorry. I don't.

15 MR. PATTON: See, it's been reported  
16 to us -- but you do recall there would be --  
17 there were meetings with the three?

18 MS. LUAN-DUN: Um-hum, um-hum.

19 MR. PATTON: You just don't recall  
20 the specifics.

21 MS. LUAN-DUN: Correct.

22 MR. PATTON: Do you recall that the  
23 issue generally of inconsistencies among  
24 numbers was a topic?

25 MS. LUAN-DUN: Um-hum.

1 MR. PATTON: Yes?

2 MS. LUAN-DUN: Um-hum.

3 MR. PATTON: So what is it the  
4 specifics that you don't recall?

5 MS. LUAN-DUN: I don't recall how we  
6 resolved it.

7 MR. PATTON: Okay. But you do  
8 recall discussing that there was a  
9 discrepancy --

10 MS. LUAN-DUN: Correct.

11 MR. PATTON: -- with Tom Domich?

12 MS. LUAN-DUN: Yeah.

13 MR. PATTON: Do you recall  
14 discussing that there was a discrepancy with  
15 Denzil Verardo?

16 MS. LUAN-DUN: That I don't recall.

17 MR. PATTON: Okay. You don't recall  
18 ever having a meeting with Denzil Verardo on  
19 this topic?

20 MS. LUAN-DUN: No.

21 MR. PATTON: But you do recall  
22 having --

23 MS. LUAN-DUN: Domich, yes.

24 MR. PATTON: -- a meeting with  
25 Domich? And do you -- you're looking at the

1 report here. You can see it was a twenty-six  
2 million dollar discrepancy.

3 MS. LUAN-DUN: Um-hum.

4 MR. PATTON: Does that refresh your  
5 memory --

6 MS. LUAN-DUN: I don't --

7 MR. PATTON: -- that you were  
8 dealing with a sizable amount of money?

9 MS. LUAN-DUN: Right, yes.

10 MR. PATTON: It does refresh your  
11 memory?

12 MS. LUAN-DUN: Yeah.

13 MR. PATTON: Okay. So it's pretty  
14 safe to say that that information was the  
15 topic of the discussion?

16 MS. LUAN-DUN: Yeah.

17 MR. PATTON: And you say you don't  
18 remember what we did?

19 MS. LUAN-DUN: In terms of the  
20 response to whether it would be Controllers or  
21 Finance budgets, I don't recall how it was  
22 resolved at that time; I don't remember.

23 MR. PATTON: Well, do you think it  
24 was resolved?

25 MS. LUAN-DUN: I think it was

1 explained. I think from the accounting  
2 perspective it was identified what the -- you  
3 know --

4 MR. PATTON: Explained to whom?

5 MS. LUAN-DUN: To --

6 MR. PATTON: To the budget side?

7 MS. LUAN-DUN: Yes.

8 MR. PATTON: Okay. In Parks?

9 MS. LUAN-DUN: In Parks. And how  
10 Budgets shared that information, I don't know.

11 MR. PATTON: Okay. So you do recall  
12 explaining what Dorothy had determined? You  
13 do recall explaining that to the budget side,  
14 to Becky?

15 MS. LUAN-DUN: I don't recall that  
16 specific occasion, but it -- yeah, it  
17 definitely would have happened; it would have  
18 happened.

19 MR. PATTON: Yeah.

20 MS. LUAN-DUN: It would have  
21 happened; it has to have happened. The whole  
22 process is we would have talked to Becky, yes.

23 MR. PATTON: Okay. And you recall  
24 discussing it -- you and Becky discussing it  
25 with Domich?

1 MS. LUAN-DUN: Um-hum.

2 MR. PATTON: You don't know whether  
3 or what resolution might have ever been  
4 reached?

5 MS. LUAN-DUN: Correct, I don't  
6 remember.

7 MR. PATTON: And I think what you  
8 were trying to intimate was that it wasn't  
9 really an accounting section issue; it was a  
10 Budget issue --

11 MS. LUAN-DUN: Correct.

12 MR. PATTON: -- and the people that  
13 Budget report to.

14 MS. LUAN-DUN: Correct.

15 MR. PATTON: So it's really not your  
16 problem to solve.

17 MS. LUAN-DUN: At the time -- yeah,  
18 correct --

19 MR. PATTON: Right.

20 MS. LUAN-DUN: -- as an Accounting  
21 Officer.

22 MR. PATTON: Right. You're in  
23 charge of the accounting side, and your  
24 numbers going to the Controller are right.

25 MS. LUAN-DUN: Right, correct.

1 MR. PATTON: But you know that  
2 Budget's got a problem, the budget section's  
3 got a problem with their numbers going to  
4 Finance.

5 MS. LUAN-DUN: And then they come  
6 over to us and say exactly what were the --  
7 what was the figure, and that's when we give  
8 them our -- the detail that we have, the  
9 information that we have.

10 MR. PATTON: So you identified a  
11 disparity, a discrepancy, and you recall it  
12 was discussed with Becky and with Domich --

13 MS. LUAN-DUN: Um-hum.

14 MR. PATTON: -- and you don't know  
15 whether they ever fixed it.

16 MS. LUAN-DUN: I don't recall that.  
17 I am sorry. I really don't.

18 MR. PATTON: Do you recall Dorothy  
19 coming to you and Becky a year later and  
20 saying, here's the numbers for this year, are  
21 we going to -- or is Budget going to get this  
22 right this time?

23 MS. LUAN-DUN: Every year we go  
24 through a process with Budgets. Every year we  
25 go through each (indiscernible - simultaneous

1 speaking) as well.

2 MR. PATTON: Well, I understand  
3 that. I have the numbers here. We can glance  
4 at them for a second. Every year -- and we've  
5 been focusing on this year, which is where  
6 this 26,825 is.

7 MS. LUAN-DUN: Um-hum.

8 MR. PATTON: Every year there's a  
9 disparity -- in fact, it's a little bigger;  
10 it's at 29,184,000 for fiscal year ending  
11 2003, June 30, 2003. It's still -- it's at  
12 about twenty-six-and-a-half million for FY  
13 ending '04, twenty-four million for '05, comes  
14 down a little to twenty-one-and-a-half million  
15 for '06, twenty million for '07. It's been at  
16 twenty million for '07, '08, '09, '10, '11,  
17 right around twenty million -- nineteen or  
18 twenty million, fairly consistently. It was a  
19 little bigger these first few years when you  
20 were discussing it. And then you left, you  
21 said, in '05, right?

22 MS. LUAN-DUN: Um-hum.

23 MR. PATTON: So you left around  
24 here. So it hadn't been corrected.

25 MS. LUAN-DUN: So --

1 MR. PATTON: Go ahead.

2 MS. LUAN-DUN: Well, it's coming  
3 back to me some of the discussions we had.

4 MR. PATTON: Um-hum.

5 MS. LUAN-DUN: If you're talking  
6 along, I'll come back. No. Before -- on the  
7 manual system, okay, prior -- you mentioned  
8 that Dorothy mentioned about prior year -- the  
9 problem was the prior year adjustment, okay.  
10 On a manual system, we had a prior year  
11 adjustment, and so everything was adjusted; it  
12 was just a long figure. Okay. Once you go on  
13 CALSTARS, inside the accounting system within  
14 CALSTARS, there's no such thing as a prior  
15 year adjustment, okay, within the accounting  
16 system.

17 Budgets, they do whatever match with  
18 it, but with it -- and that's where I think  
19 where we start running into problems, and I  
20 would assume that Dorothy was -- and I  
21 think -- I remember being frustrated with the  
22 fact that we don't deal with prior adjustments  
23 within CALSTARS within Accounting because once  
24 you're on accounting system, on automated  
25 system, everything is done by funding fiscal

1 year, so you don't have to do adjustments. So  
2 your expenditures or anything that comes in  
3 and directly identified to a funding fiscal  
4 year.

5 So by terminology or by -- we don't  
6 have within the county a prior year adjustment  
7 lump sum. Okay. And the reason -- I know,  
8 you're shaking your head, but -- so the  
9 frustration is -- what's coming back to me is  
10 the conversations that we had with Budgets in  
11 terms of ongoing discussion or ongoing  
12 frustration between -- kind of like Accounting  
13 talk and Budget talk is that we identify  
14 everything by funding fiscal year; we no  
15 longer have prior year adjustments within the  
16 county systems. So when they do their  
17 reporting, how they identify the prior  
18 adjustment --

19 MR. PATTON: Budgets.

20 MS. LUAN-DUN: Budgets, yeah.

21 MR. PATTON: Budgets being Parks  
22 budget office.

23 MS. LUAN-DUN: Parks budgets. I  
24 think that's -- that has been a -- that I  
25 remember, a sense of frustration on our part,

1 the fact that there no longer is a "prior year  
2 adjustment" once they went on the automated  
3 system because everything's identified very  
4 clearly by funding fiscal year. So a lot of  
5 that -- and I am -- I'm making assumptions  
6 going back to some of the recollections of  
7 some of the conversations with Budgets,  
8 ongoing discussions, is that we no longer have  
9 prior year adjustment within the county  
10 system. And so how they handle it -- so the  
11 year-end reports, it's always going to match  
12 what SCO --

13 MR. PATTON: So once CALSTARS gets  
14 implemented for Parks, which is around when?

15 MS. LUAN-DUN: '93 -- '92-'93. I  
16 want to say --

17 MR. PATTON: Yeah, I think you said  
18 '93.

19 MS. LUAN-DUN: Yeah.

20 MR. PATTON: I guess I don't quite  
21 understand what you're telling me. Once  
22 CALSTARS -- once you --

23 MS. LUAN-DUN: CALSTARS --

24 MR. PATTON: Wait, wait. Let me  
25 finish my question.

1 MS. LUAN-DUN: Sorry. Okay.

2 MR. PATTON: Once CALSTARS becomes  
3 the method, the tool, which is an automated  
4 tool instead of manual, and this is where I  
5 started shaking my head a little bit because  
6 I'm confused. Are you telling me that prior  
7 year adjustments are no longer relevant;  
8 they're not done anymore?

9 MS. LUAN-DUN: The lump sum prior  
10 adjustments. So if you look at the old  
11 reports, there was always a prior year  
12 adjustment, very lump sum prior year  
13 adjustment. Okay.

14 MR. PATTON: Under the manual  
15 system.

16 MS. LUAN-DUN: Under the manual  
17 system. And that's what --

18 MR. PATTON: Just a gross number.

19 MS. LUAN-DUN: A gross number. And  
20 what I'm saying is once we were automated,  
21 you're going to have an adjustment at year end  
22 in the accruals, okay, so we have --

23 MR. PATTON: It's in the system.

24 MS. LUAN-DUN: Okay, but -- so for  
25 year-end purposes, so that we a year-end

1 report, we will have a accrual. We don't call  
2 that a prior adjustment. And once that is  
3 done, we reverse it back out, okay. So then  
4 actuals happen, so that every -- so at year  
5 end we accrue, we say we estimate X number of  
6 dollars, okay, and then we back it out so that  
7 we're on cash basis again, and everything is  
8 actually recorded by funding fiscal year. So  
9 that's why there is no such thing -- every  
10 year you don't have a lump-sum gross  
11 adjustment.

12 MR. PATTON: All right.

13 MS. LUAN-DUN: It's detailed.

14 MR. PATTON: All right.

15 MS. LUAN-DUN: That all I'm saying.

16 MR. PATTON: Okay.

17 MS. LUAN-DUN: I know. I have  
18 accounting (indiscernible).

19 MR. PATTON: It's -- well, it's  
20 fascinating detail, but I'm sort of a bottom-  
21 line kind of person, and the bottom line to me  
22 is that I have heard that Becky was concerned  
23 why there was an over twenty million dollar  
24 discrepancy and that Dorothy looked at it --

25 MS. LUAN-DUN: Um-hum.

1 MR. PATTON: -- and confirmed, yes,  
2 there was a discrepancy --

3 MS. LUAN-DUN: Um-hum.

4 MR. PATTON: -- which you've  
5 acknowledged there was --

6 MS. LUAN-DUN: Um-hum.

7 MR. PATTON: -- and that discrepancy  
8 was the suggest of discussions --

9 MS. LUAN-DUN: Um-hum.

10 MR. PATTON: -- with Becky --

11 MS. LUAN-DUN: Um-hum.

12 MR. PATTON: Correct?

13 MS. LUAN-DUN: Correct.

14 MR. PATTON: And with Tom Domich?

15 MS. LUAN-DUN: Correct.

16 MR. PATTON: And you don't know how  
17 it was ever resolved.

18 MS. LUAN-DUN: Yeah, I don't  
19 remember.

20 MR. PATTON: But we know it existed.

21 MS. LUAN-DUN: Um-hum.

22 MR. PATTON: So, you know, once I'm  
23 aware that there's a twenty-plus million  
24 dollar unresolved discrepancy, the details  
25 of -- you know, I don't know that I'll ever

1 know why. All I know is that there was.

2 MS. LUAN-DUN: Um-hum.

3 MR. PATTON: Correct? And you know  
4 that as well, right?

5 MS. LUAN-DUN: Um-hum.

6 MR. PATTON: Correct?

7 MS. LUAN-DUN: Correct.

8 MR. PATTON: Okay. And what we've  
9 been told is that the people above you, such  
10 as Domich, and then the next in line was  
11 Verardo --

12 MS. LUAN-DUN: Um-hum.

13 MR. PATTON: -- and then shortly  
14 thereafter, you said you left Accounting in  
15 '05 --

16 MS. LUAN-DUN: Yeah.

17 MR. PATTON: -- right after Denzil  
18 in '03, it was vacant. Ruth Coleman had been  
19 elevated in '02, had been selected as the  
20 Director, and then a Paul Romero comes in as  
21 Chief Deputy Director.

22 MS. LUAN-DUN: Paul Romero? Okay,  
23 okay. Got you. Okay. Yeah.

24 MR. PATTON: That's all right?

25 MS. LUAN-DUN: Yeah.

1 MR. PATTON: And Michael Harris came  
2 in as the head of Admin Services.

3 MS. LUAN-DUN: Correct.

4 MR. PATTON: And I think Harris came  
5 in -- Harris had worked there -- he was  
6 somewhere else before he became head of Admin  
7 Services, wasn't he?

8 MS. LUAN-DUN: Fish and Game.

9 MR. PATTON: Okay. So Harris comes  
10 in in '04 or thereabouts as head of Admin  
11 Services, and then a year or so later, in '05,  
12 you leave.

13 MS. LUAN-DUN: Um-hum.

14 MR. PATTON: During this whole  
15 period of time, we're told this disparity in  
16 the two reports has existed and it's not been  
17 resolved. Is that your understanding as well?

18 MS. LUAN-DUN: Um-hum.

19 MR. PATTON: You recall discussing  
20 with Domich. Do you recall having any  
21 discussions about this discrepancy with Mr.  
22 Harris?

23 MS. LUAN-DUN: No.

24 MR. PATTON: Do you recall -- did  
25 you ever have any discussions about it with

1 Director Coleman?

2 MS. LUAN-DUN: No.

3 MR. PATTON: Ruth Coleman had been  
4 at the legislative analyst's office  
5 previously.

6 MS. LUAN-DUN: Correct.

7 MR. PATTON: Right?

8 MS. LUAN-DUN: Um-hum.

9 MR. PATTON: And did you ever work  
10 with her while she was at the legislative  
11 analyst's office?

12 MS. LUAN-DUN: No.

13 MR. PATTON: With the Parks budget?

14 MS. LUAN-DUN: No.

15 MR. PATTON: In your -- but the  
16 budget section of Parks, I assume --

17 MS. LUAN-DUN: Probably, yeah,  
18 uh-huh.

19 MR. PATTON: Okay. So what we've  
20 been told is that this discrepancy, and you've  
21 confirmed that it was discussed, wasn't  
22 resolved, and what we've been told is that, in  
23 fact, that you reported that it has been  
24 discussed, it's been made -- upper management  
25 has been made aware --

1 MS. LUAN-DUN: Um-hum.

2 MR. PATTON: -- and that there's not  
3 going to be a resolution, that it was a  
4 problem, it was a --

5 MS. LUAN-DUN: Um-hum.

6 MR. PATTON: -- political problem.

7 MS. LUAN-DUN: Um-hum.

8 MR. PATTON: You're nodding your  
9 head yes.

10 MS. LUAN-DUN: I would say that -- I  
11 don't recall, but I would say that that  
12 problem happened, yes.

13 MR. PATTON: And that -- I'm sorry.  
14 You're still nodding your head yes, that it  
15 was sort of a political issue, but you're  
16 saying you don't recall but makes sense --

17 MS. LUAN-DUN: Yeah, correct.

18 MR. PATTON: -- and the rationale  
19 being that if we get this straightened out and  
20 show Finance this additional twenty-plus  
21 million, it puts our general fund  
22 appropriation in some jeopardy; we may see our  
23 general fund appropriation get cut.

24 MS. LUAN-DUN: I don't remember that  
25 part of the conversation --

1 MR. PATTON: Now --

2 MS. LUAN-DUN: -- but it makes  
3 logical sense.

4 MR. PATTON: Okay. See, the -- now,  
5 the thing, Freda, is these are pretty  
6 significant conversations.

7 MS. LUAN-DUN: I understand.

8 MR. PATTON: This is not an  
9 insignificant amount of money.

10 MS. LUAN-DUN: Um-hum.

11 MR. PATTON: Right?

12 MS. LUAN-DUN: Um-hum.

13 MR. PATTON: It is a fairly  
14 significant problem, discrepancy, took some  
15 work to figure out why it even exists.

16 MS. LUAN-DUN: Um-hum.

17 MR. PATTON: Well, we understand --  
18 we have a basic understanding of why it  
19 exists --

20 MS. LUAN-DUN: Um-hum.

21 MR. PATTON: -- traceable to some  
22 problems with the prior year adjustment  
23 numbers.

24 MS. LUAN-DUN: Um-hum.

25 MR. PATTON: You're nodding your

1 head yes. And then the question is what are  
2 we going to do about it. And the answer is,  
3 well, we're not going to do anything about it,  
4 right?

5 MS. LUAN-DUN: Correct.

6 MR. PATTON: So -- and I understand  
7 that that's -- that can be a little bit  
8 uncomfortable, although I also understand it  
9 was not your call.

10 MS. LUAN-DUN: Um-hum.

11 MR. PATTON: Someone else is going  
12 to make that call of whether or not we're  
13 going to if I can this, right?

14 MS. LUAN-DUN: Correct, correct.

15 MR. PATTON: You're the accounting  
16 chief; you're not even the one who does the  
17 report to Budget. So it -- I would have a  
18 hard time not remembering this in fairly vivid  
19 detail unless I'm going into a memory  
20 suppression. You're smiling. So, I mean,  
21 tell us really what you can recall that -- the  
22 people who were made aware above, they're not  
23 denying that they were made aware.

24 MS. LUAN-DUN: Um-hum.

25 MR. PATTON: So --

1 MS. LUAN-DUN: So you're talking  
2 about memory suppression, you're probably  
3 right because it was a struggle there and  
4 getting things done a certain way. So -- and  
5 I am not lying or hiding anything in that  
6 so --

7 MR. PATTON: I get the sense -- I  
8 get the sense you were put in kind of a bind  
9 and a little bit of a difficult position  
10 because you do concur that the response  
11 probably was -- I think you said --

12 MS. LUAN-DUN: Um-hum.

13 MR. PATTON: -- it's a political  
14 problem.

15 MS. LUAN-DUN: Correct.

16 MR. PATTON: That doesn't -- and  
17 that doesn't sound like a very comforting  
18 response to get from those above.

19 MS. LUAN-DUN: It's a frustrating  
20 response.

21 MR. PATTON: Yeah. Because we've  
22 been told that you came back to Dorothy and  
23 reported that the people above are aware, and  
24 we've been told -- basically we, Freda and  
25 Becky, Freda and Becky have been told, sorry,

1 there's nothing we can do about it.

2 MS. LUAN-DUN: It probably is  
3 correct because many -- and you know, the  
4 reason why I don't recall that specific  
5 situation that -- it's probably because  
6 there's many situations in which we go back  
7 and say, well, there's nothing I can do about  
8 it.

9 MR. PATTON: How many twenty-six  
10 million dollar situations though?

11 MS. LUAN-DUN: I know you're talking  
12 about twenty-six million dollars, and I know  
13 what you're saying, but it is what it is. I  
14 don't recall the specifics, but I don't  
15 dispute that that did happen, yes.

16 MR. PATTON: So the only person  
17 higher than -- you obviously had conversed  
18 with Becky about it.

19 MS. LUAN-DUN: Um-hum.

20 MR. PATTON: And you say the two of  
21 you met with Tom Domich?

22 MS. LUAN-DUN: Who is my -- who was  
23 my need supervisor, yes.

24 MR. PATTON: Right. But you don't  
25 recall meeting and conversing about this with

1 anybody higher than Domich?

2 MS. LUAN-DUN: No. And on occasion,  
3 it may be that we may have occasional meetings  
4 with Denzil as all the managers, you know, and  
5 that would be the type of meeting I would have  
6 with Denzil. I never met with Ruth Coleman.

7 MR. PATTON: You'd have that type of  
8 meeting, being a meeting with all the other  
9 managers?

10 MS. LUAN-DUN: Yeah, by contact with  
11 Denzil.

12 MR. PATTON: But you don't recall  
13 the subject of this twenty-six million dollar  
14 disparity --

15 MS. LUAN-DUN: Not with Denzil, no.

16 MR. PATTON: You do recall it with  
17 Domich?

18 MS. LUAN-DUN: I --

19 MR. PATTON: Let me ask -- let me  
20 ask you this question.

21 MS. LUAN-DUN: Okay.

22 MR. PATTON: You do recall  
23 discussing the disparity with Domich; you've  
24 told us that.

25 MS. LUAN-DUN: I would have had to

1 talk to him on this but not Denzil.

2 MR. PATTON: Right.

3 MS. LUAN-DUN: Okay.

4 MR. PATTON: Not only would you have  
5 had to, but you indicated to us that you  
6 had --

7 MS. LUAN-DUN: Okay.

8 MR. PATTON: -- that you did, with  
9 Becky.

10 MS. LUAN-DUN: Uh-huh.

11 MR. PATTON: And you've indicated  
12 that, yeah, the response was "it's political",  
13 correct?

14 MS. LUAN-DUN: Correct.

15 MR. PATTON: So I put one and one  
16 together, and what I'm hearing is the response  
17 "it's political" then would have come from Tom  
18 Domich.

19 MS. LUAN-DUN: Correct.

20 MR. PATTON: Okay. And you -- so  
21 you remembered that part. You don't remember  
22 the rationale being our general fund could end  
23 up taking a hit if we get this all  
24 straightened out?

25 MS. LUAN-DUN: I don't remember

1 specifically talking to Tom about that, the  
2 general fund, but the general substance is  
3 that that's what would happen.

4 MR. PATTON: Who do you recall  
5 talking about that general substance?

6 MS. LUAN-DUN: It would have to be  
7 Becky and I talking about it. And it wouldn't  
8 surprise me that we did have that conversation  
9 with Tom also. But definitely -- you know, I  
10 can say that definitely this is something that  
11 I would have had discussion with Becky.

12 MR. PATTON: Yeah. Did you ever --  
13 so you retired in 2005 --

14 MS. LUAN-DUN: No. I left in 2005.

15 MR. PATTON: Oh, that's right; you  
16 left in 2005. Becky Brown left also.

17 MS. LUAN-DUN: Right. I think it  
18 was right before me about within the year  
19 maybe. I want to say she retired within the  
20 year before I did.

21 MR. PATTON: So you worked for a  
22 while with Manuel Lopez as the Budget Officer?

23 MS. LUAN-DUN: About -- I want to  
24 say six months, I want to say, less than that,  
25 six months or less.

1 MR. PATTON: And we're told that he  
2 also saw this fairly quickly after he came  
3 into the budget office. He was working on his  
4 first set of documents for the budget and saw  
5 that there was a discrepancy. Do you remember  
6 discussing it with Manny Lopez?

7 MS. LUAN-DUN: No. I did not  
8 discuss it with Manny. I don't remember  
9 discussing that with Manny. I remember that  
10 time being a very tough transitional time  
11 between -- I don't remember his name. We had  
12 Michael Harris and, under Michael Harris, Tom  
13 Domich replacement. I don't remember his  
14 name. Rob, Robert, something.

15 MR. PATTON: Boriskin?

16 MS. LUAN-DUN: Something like that,  
17 yeah. He came from Fish and Game also.

18 MR. PATTON: Yeah.

19 MS. LUAN-DUN: And then Manny was  
20 hired. So that was really a tough  
21 transitional time.

22 MR. PATTON: Boriskin came in, I  
23 think, in '05, the same year you left.

24 MS. LUAN-DUN: Yeah.

25 MR. PATTON: Did you ever discuss

1 this with Boriskin?

2 MS. LUAN-DUN: I probably did. We  
3 had some issues working with each other.  
4 That's one of the reasons why I left.

5 MR. PATTON: Um-hum.

6 MS. LUAN-DUN: But, you know, that  
7 probably was one of the things -- I may have  
8 discussed that, would have to be in terms of  
9 bringing him up to date.

10 MR. PATTON: What kind of issues did  
11 you have working with him?

12 MS. LUAN-DUN: I think is  
13 perspective and how I felt the accounts office  
14 needed to be run and how I felt in terms of --  
15 I'm very much process oriented, how things  
16 needed to be processed and accounted for so --

17 MR. PATTON: And he --

18 MS. LUAN-DUN: He had a different  
19 management style. I guess it comes down to  
20 maybe somebody would say that it could be we  
21 have different management styles that we  
22 didn't mesh real well.

23 MR. PATTON: What was his style?  
24 You're very process or discipline oriented.  
25 He's very what? He's a hippie?

1 MS. LUAN-DUN: More relaxed, and he  
2 came from a different -- he came from Fish and  
3 Game, and how they ran things were a little  
4 bit different than how I was used to running  
5 things.

6 MR. PATTON: What I think I'm trying  
7 to hear that you're not saying is a little too  
8 lackadaisical.

9 MS. LUAN-DUN: Yes, correct.

10 MR. PATTON: Okay. You indicated it  
11 was kind of a -- it sounds like it was sort of  
12 a trying time in the early 2000s.

13 MS. LUAN-DUN: It was an extremely  
14 trying time.

15 MR. PATTON: And why was that?

16 MS. LUAN-DUN: The whole issue of --  
17 it was a funding issue. Parks has always had  
18 problems with cash flow because of the timing  
19 of how the money comes in and the  
20 expenditures.

21 MR. PATTON: Um-hum.

22 MS. LUAN-DUN: So it's always  
23 difficult to manage between that -- trying  
24 times for me in terms of going from a manual  
25 accounting system not having very well

1 accepted. That was very trying. So, you  
2 know, it was a challenge, and I went in there  
3 with that in mind of trying to work through  
4 that so --

5 MR. PATTON: Were the issues mostly  
6 substantive and process and revenue things?  
7 Were those the challenging issues or were  
8 there personality issues that made it also  
9 trying?

10 MS. LUAN-DUN: Yes.

11 MR. PATTON: There were?

12 MS. LUAN-DUN: Um-hum.

13 MR. PATTON: So who wasn't getting  
14 along with who? Where was the friction?

15 MS. LUAN-DUN: I don't know if it's  
16 friction as much as the method -- when you  
17 work with a resource agency, okay, you're  
18 dealing with resources, the -- in my mind --  
19 and I came from a control agency, and so more  
20 by the book on how things should be done as  
21 opposed to all about what's good for the  
22 Parks. So when the two -- and then you try to  
23 implement a manual system and accounting  
24 system and a mindset, all of that made it very  
25 difficult in terms of trying to mesh

1 everything together.

2 MR. PATTON: So you got challenges  
3 in terms of how the whole thing works --

4 MS. LUAN-DUN: Should be working --

5 MR. PATTON: -- but you didn't --

6 MS. LUAN-DUN: -- how it works and  
7 how it should be working.

8 MR. PATTON: And then you indicated  
9 that there's some personality friction points.

10 MS. LUAN-DUN: Um-hum.

11 MR. PATTON: And I'm asking where  
12 were those friction points, between whom and  
13 whom?

14 MS. LUAN-DUN: At what point --  
15 what -- okay, a more recent time when my last  
16 year there?

17 MR. PATTON: Yeah.

18 MS. LUAN-DUN: Was between myself,  
19 Budgets --

20 MR. PATTON: Budgets would have been  
21 at that point Lopez or --

22 MS. LUAN-DUN: Lopez.

23 MR. PATTON: -- Becky Brown. Did  
24 you get along with Becky Brown?

25 MS. LUAN-DUN: In the last five

1 years, yes. We had an adjustment period when  
2 we went from manual to automated.

3 MR. PATTON: You got along with  
4 Becky Brown towards the end of the period --

5 MS. LUAN-DUN: Last -- year --

6 MR. PATTON: -- that you worked  
7 together?

8 MS. LUAN-DUN: Our last five years,  
9 yes.

10 MR. PATTON: There was some  
11 friction, it was difficult -- more difficult  
12 earlier on?

13 MS. LUAN-DUN: Correct.

14 MR. PATTON: Why was that?

15 MS. LUAN-DUN: Because of -- back to  
16 the manual system, the accounting system, and  
17 the whole department --

18 MR. PATTON: Because you're --

19 MS. LUAN-DUN: We force -- we, as  
20 Finance -- when I was in Finance, we forced  
21 the issue implementation. We walked into the  
22 Department of Parks and Rec, we said --

23 MR. PATTON: Here's what you're  
24 going to do.

25 MS. LUAN-DUN: You have to do this

1 by law. We have to come in. And so we walked  
2 into a -- I walked into a situation that they  
3 didn't want me there at all because --

4 MR. PATTON: So here -- let me see  
5 if I can summarize this.

6 MS. LUAN-DUN: Okay.

7 MR. PATTON: So you are the expert  
8 over at CALSTARS. You've been working on  
9 CALSTARS since it started rolling out in the  
10 mid '80s.

11 MS. LUAN-DUN: Correct.

12 MR. PATTON: And by about '93, that  
13 steamroller is rolling over to the Parks  
14 headquarters.

15 MS. LUAN-DUN: Correct.

16 MR. PATTON: And then here you come.  
17 So you first show up on the scene in '93 as  
18 the person driving the steamroller.

19 MS. LUAN-DUN: Correct.

20 MR. PATTON: And you're not all that  
21 well received?

22 MS. LUAN-DUN: Correct.

23 MR. PATTON: And one of the people  
24 who you're having an impact on is Becky Brown.

25 MS. LUAN-DUN: Correct.

1           MR. PATTON:   And then you come over  
2 in '95 to be there permanently --

3           MS. LUAN-DUN:   Correct.

4           MR. PATTON:   -- as the CALSTARS  
5 familiar and now the Parks permanent  
6 accounting chief.

7           MS. LUAN-DUN:   Um-hum.

8           MR. PATTON:   So you're still driving  
9 the steamroller.

10          MS. LUAN-DUN:   Yeah.

11          MR. PATTON:   And she's still not  
12 thrilled because it's a difficult transition.

13          MS. LUAN-DUN:   Correct.

14          MR. PATTON:   Okay.   So apparently  
15 what I'm hearing is that -- and I've been  
16 through a couple of transitions.   I remember  
17 when I had to go from DOS to Windows --

18          MS. LUAN-DUN:   Um-hum.

19          MR. PATTON:   -- not an easy  
20 transition, but I made it.   I was frustrated  
21 for a little while because I didn't know how  
22 to operate that mouse very well.

23          MS. LUAN-DUN:   Um-hum.

24          MR. PATTON:   I has been really good  
25 with DOS, new a lot of expedited key strokes.

1 My adjustment took a couple months. I didn't  
2 get real angry at anybody other than Bill  
3 Gates for forcing Windows on us. I've since  
4 come to terms with that.

5 MS. LUAN-DUN: Um-hum.

6 MR. PATTON: Are you telling me  
7 that -- apparently, what you're telling me is  
8 that Becky Brown -- sort of like there was a  
9 personal resentment.

10 MS. LUAN-DUN: I don't know if it  
11 was a personal resentment, but we had a hard  
12 adjustment period. I can tell you that we  
13 became very good friends towards the end.  
14 Okay.

15 MR. PATTON: All right.

16 MS. LUAN-DUN: But it was a  
17 difficult adjustment. And I can also tell you  
18 that my stay at Parks was a difficult  
19 adjustment for myself and for Department of  
20 Parks and Rec. It was -- I mean, that's the  
21 reality. I went in with an objective and a  
22 goal.

23 MR. PATTON: Do you like my metaphor  
24 of the steamroller driver?

25 MS. LUAN-DUN: It's appropriate, but

1 I don't know if I like it.

2 MR. PATTON: All right.

3 MS. LUAN-DUN: Yeah.

4 MR. PATTON: So what was it about  
5 Becky -- was it because you were part of this  
6 process that was difficult? Is that why  
7 she -- you too had a little bit of a friction  
8 early on?

9 MS. LUAN-DUN: I believe so, the  
10 fact -- and I think any time doing an  
11 automated system, you take some of the  
12 control -- everything is much more  
13 transparent, nothing goes away. What you put  
14 in, you reverse out. There's a history file  
15 that's always there. And so it's a fear  
16 factor. It's the fact that no matter what you  
17 input into the system, it will always forever  
18 be there. Okay. It's a fear factor, and  
19 so -- and there would be many occasions in  
20 which Becky and I, we agreed to disagree in  
21 terms of what we were doing. And I think --

22 MR. PATTON: What kind of  
23 disagreements? I mean, what's there to  
24 disagree about?

25 MS. LUAN-DUN: She hated CALSTARS,

1 and I loved CALSTARS. So it was a matter of  
2 opinion.

3 MR. PATTON: Was she not wanting to  
4 play the game and put the information into  
5 CALSTARS? Did she resist that?

6 MS. LUAN-DUN: In the beginning, she  
7 did.

8 MR. PATTON: So she would slow play  
9 entering data or getting her people to do  
10 what's needed to --

11 MS. LUAN-DUN: Right.

12 MR. PATTON: -- get CALSTARS  
13 running?

14 MS. LUAN-DUN: Yeah. In essence,  
15 what we did is we took over all the --  
16 whatever needed to be done from the budget  
17 side to get into the system, it wasn't  
18 happening, so I took that on, and then that's  
19 where, when I was hired as a systems analyst  
20 by Jack Vogelsang, that's what I did. I built  
21 a unit of two or three people, and then we  
22 input a lot of that stuff. So we did a lot of  
23 that. That wasn't done -- and really, in all  
24 fairness to Becky, it was a departmental  
25 thing. Okay. So a lot of that would need the

1 organization charts, identifying the cost  
2 centers. All of that was -- I did it -- we  
3 did it. So it was kind of the issue of  
4 adjustment so --

5 MR. PATTON: So I think what you  
6 just told me was that Becky might not have  
7 wanted to cooperate, but budget section was  
8 going to come along --

9 MS. LUAN-DUN: Whether --

10 MR. PATTON: -- and enjoy the ride  
11 whether she liked it or not.

12 MS. LUAN-DUN: Correct.

13 MR. PATTON: And Jack Vogelsang, who  
14 was the chief of accounting at the time --

15 MS. LUAN-DUN: Right.

16 MR. PATTON: -- you came in, he  
17 basically -- and Becky was his co-equal on  
18 Budget, right? She was chief of Budget at the  
19 time? I mean, we're going back beyond the  
20 organization charts I have; we're going --

21 MS. LUAN-DUN: She was over the  
22 Budget, but at the time -- I want to say at  
23 that time when I first started working with  
24 Parks, I believe she was part-time over there.

25 MR. PATTON: Who do you think was

1 the chief of the budget section at the time?

2 MS. LUAN-DUN: I'm trying to  
3 remember, and I don't remember. Whoever --  
4 here she retire -- and then she took over.  
5 And at that time, I think some of the issues  
6 that happened was --

7 MR. PATTON: Okay. Well --

8 MS. LUAN-DUN: Okay.

9 MR. PATTON: -- let's see if we can  
10 pin this down because I think she took over as  
11 chief of budget around '98.

12 MS. LUAN-DUN: And I don't remember  
13 who was before her, to be truly honest.

14 MR. PATTON: Really. Because you'd  
15 been having to --

16 MS. LUAN-DUN: I'm having a  
17 struggle.

18 MR. PATTON: Well, I know it's a  
19 long time ago.

20 MS. LUAN-DUN: I really have --

21 MR. PATTON: If you think about --  
22 if you remember later on who was the chief of  
23 Budget then -- I mean, we have other ways we  
24 can find it out.

25 MS. LUAN-DUN: Yeah. I just -- and

1 to be truly honest, it was almost like --

2 MR. PATTON: But --

3 MS. LUAN-DUN: -- it's with Becky,  
4 for some reason, but --

5 MR. PATTON: Basically, what I heard  
6 you say was Jack Vogelsang had the ability to  
7 basically order that they're going to  
8 cooperate and give you what you need to  
9 transition this to CALSTARS.

10 MS. LUAN-DUN: From the -- the  
11 Budget staff all of a sudden was not the --  
12 over Budget. Tom Domich --

13 MR. PATTON: Right.

14 MS. LUAN-DUN: -- was the one that  
15 said this is going to happen.

16 MR. PATTON: All right.

17 MS. LUAN-DUN: Okay. So -- yeah.

18 MR. PATTON: How did Becky and Tom  
19 Domich get along then?

20 MS. LUAN-DUN: Very well.

21 MR. PATTON: Okay. So you had a  
22 little friction with Becky, which you say got  
23 better in the later years and you became --

24 MS. LUAN-DUN: Correct.

25 MR. PATTON: -- good friends.

1 MS. LUAN-DUN: Yeah.

2 MR. PATTON: Do you still stay in  
3 touch with each other?

4 MS. LUAN-DUN: Not since I'm  
5 retired, no.

6 MR. PATTON: Okay. Was there  
7 anybody else there that you didn't -- that you  
8 had a hard time getting along with for some  
9 period of time? I'm just trying to understand  
10 the dynamics of -- I'm trying to understand if  
11 there were, like, some clicks that developed  
12 and if there were personality feuds and  
13 alliances. We get those all the time.

14 MS. LUAN-DUN: Well, they are; it's  
15 natural. And so you have -- I don't know if  
16 the name Olaya Pascal came up.

17 MR. PATTON: Yep.

18 MS. LUAN-DUN: Okay. Olaya, Becky,  
19 Domich. Okay.

20 MR. PATTON: What about them?

21 MS. LUAN-DUN: They are long-term  
22 Parks employees, so you're talking about  
23 clicks. Okay. And this is now offered as  
24 Freda's perception. Okay. There are very --  
25 there are what I will call lifer Park

1 employees; it's all about the Park family.

2 MR. PATTON: And they were close --

3 MS. LUAN-DUN: Very close.

4 MR. PATTON: -- to each other?

5 MS. LUAN-DUN: To each other, yeah.

6 MR. PATTON: Olaya, Becky, and Tom  
7 Domich?

8 MS. LUAN-DUN: Tom Domich.

9 MR. PATTON: Okay.

10 MS. LUAN-DUN: Olaya took over  
11 accounting after I left.

12 MR. PATTON: Did you let Olaya know  
13 about this discrepancy issue that had never  
14 been resolved?

15 MS. LUAN-DUN: I did not know Olaya  
16 was going to take over for me. When I left --  
17 when I left at the time, I was very much into  
18 identify who their successors were or the  
19 potentials, okay, and Olaya was a procurement  
20 chief.

21 MR. PATTON: She had never had  
22 anything to do with the accounting side?

23 MS. LUAN-DUN: She was not an  
24 accountant. So after I left --

25 MR. PATTON: Who put her in charge

1 of Accounting?

2 MS. LUAN-DUN: I --

3 MR. PATTON: You left in '05. She  
4 took your spot. Who would have made the  
5 decision?

6 MS. LUAN-DUN: Whoever took over --

7 MR. PATTON: Well, Domich or  
8 Boriskin.

9 MS. LUAN-DUN: But Olaya was --

10 MR. PATTON: You don't know who  
11 appointed Olaya to that spot?

12 MS. LUAN-DUN: I would assume  
13 Michael Harris had something to do with it.

14 MR. PATTON: Okay.

15 MS. LUAN-DUN: And Rob -- what's hit  
16 last -- how do you say --

17 MR. PATTON: Boriskin.

18 MS. LUAN-DUN: Yeah, okay, yeah. So  
19 I would assume -- but she did -- she was over  
20 Accounting for, I want to say, a couple of  
21 years, and if you want to say that was a bone  
22 of contention, that something made me very  
23 upset, yes.

24 MR. PATTON: Well, you weren't there  
25 anymore.

1 MS. LUAN-DUN: I know, but I  
2 spent --

3 MR. PATTON: You were in Finance.

4 MS. LUAN-DUN: -- but I spent ten  
5 years putting in systems in terms of making a  
6 good financial -- from accounting perspective.

7 MR. PATTON: You went back to  
8 Finance.

9 MS. LUAN-DUN: Yes, I did.

10 MR. PATTON: To CALSTARS.

11 MS. LUAN-DUN: Yes.

12 MR. PATTON: Did you work at all at  
13 Parks when you returned to Finance in '05 to  
14 CALSTARS?

15 MS. LUAN-DUN: No, because I was --

16 MR. PATTON: You were in charge of  
17 the whole thing?

18 MS. LUAN-DUN: Yeah. So I didn't --

19 MR. PATTON: Too high.

20 MS. LUAN-DUN: I didn't deal with  
21 them at all.

22 MR. PATTON: Okay.

23 MS. LUAN-DUN: And it was better for  
24 me not to deal with them.

25 MR. PATTON: Did you know Boriskin

1 at all?

2 MS. LUAN-DUN: Only when he was  
3 hired to go to Parks. That's my only time I  
4 met -- I got to know him.

5 MR. PATTON: It looks like he came  
6 in around February of '05, and you left when  
7 in '05?

8 MS. LUAN-DUN: I want to say June.

9 MR. PATTON: Because you weren't  
10 there together very long.

11 MS. LUAN-DUN: No.

12 MR. PATTON: You didn't really get  
13 to know him.

14 MS. LUAN-DUN: No.

15 MR. PATTON: You've indicated to me  
16 Olaya and Becky and Tom Domich were kind of a  
17 trio of long-time Park people --

18 MS. LUAN-DUN: Yes.

19 MR. PATTON: -- close to each other.  
20 Was Harris part of that group?

21 MS. LUAN-DUN: No.

22 MR. PATTON: No. Who else was part  
23 of that group or was it just the threesome?

24 MS. LUAN-DUN: I think there were  
25 some others from Park Operations. And I think

1 mainly because they were long-time Park  
2 employees and --

3 MR. PATTON: So there was kind of an  
4 insiders' club?

5 MS. LUAN-DUN: Yes, there was; there  
6 still is, yes.

7 MR. PATTON: I'm trying to figure  
8 out who's in it and how --

9 MS. LUAN-DUN: It's very -- I think  
10 over the years, with people retiring and --  
11 it's kind of -- and I think that's a lot of  
12 the things happening because people left.

13 MR. PATTON: I'm trying to pinpoint  
14 the insiders' club around '02 and '03. I  
15 realize membership changes.

16 MS. LUAN-DUN: Yeah, yeah.

17 MR. PATTON: So I've identified --

18 MS. LUAN-DUN: You have some names?  
19 I --

20 MR. PATTON: Again, I'm going to  
21 give you names.

22 MS. LUAN-DUN: Okay.

23 MR. PATTON: Park Ops was Ron Brean.

24 MS. LUAN-DUN: Yeah.

25 MR. PATTON: And before he became

1 Parks Op Deputy Director, he was, for a while,  
2 Deputy Director of Admin Services in '04 -- in  
3 '03 while you were still there.

4 MS. LUAN-DUN: Um-hum, probably.

5 MR. PATTON: Did you -- now, you've  
6 indicated you talked about this issue of the  
7 discrepancy with Domich --

8 MS. LUAN-DUN: Um-hum.

9 MR. PATTON: -- who was Financial  
10 Management Division head --

11 MS. LUAN-DUN: Um-hum.

12 MR. PATTON: -- and he was your next  
13 in command --

14 MS. LUAN-DUN: Um-hum.

15 MR. PATTON: -- and Becky's next in  
16 command, but you didn't talk about it with the  
17 Chief Deputy Director/head of Administrative  
18 Services Denzil Verardo. Then it looks like  
19 there's a little bit of a change where that  
20 combination of Denzil being Chief Deputy  
21 Director and head of Admin Services is then  
22 severed in about '03, and Ron Brean becomes  
23 the head of Admin Services, and Denzil, I  
24 think, leaves, and the Chief Deputy Director  
25 slot is left vacant for a little while.

1 MS. LUAN-DUN: That's right. That  
2 did happen. It was a short period. I forgot  
3 about that part.

4 MR. PATTON: And then Paul Romero  
5 comes in as Chief Deputy Director.

6 MS. LUAN-DUN: Yeah, okay.

7 MR. PATTON: Brean leaves, and Mike  
8 Harris comes in as Director of Admin Services.

9 MS. LUAN-DUN: Yeah.

10 MR. PATTON: You never talked with  
11 any of these people about the discrepancy?  
12 The only superior you ever talked with is --

13 MS. LUAN-DUN: Domich.

14 MR. PATTON: -- is Domich. Okay.  
15 The other -- there's a Sedrick Mitchell as  
16 Deputy Director for External Affairs. Parks  
17 Op was -- well, there's a guy now named Perez,  
18 I think --

19 MS. LUAN-DUN: Tony Perez.

20 MR. PATTON: -- Tony Perez.

21 MS. LUAN-DUN: I know who he is.

22 MR. PATTON: Just trying to figure  
23 out who's in the club with Domich, Becky, and  
24 Olaya, Roy Stearns, Sedrick Mitchell, Steve  
25 Lehman. This is more recently.

1 MS. LUAN-DUN: Yeah.

2 MR. PATTON: Back in '01-'02, look  
3 at '02, Cheryl Lyle (ph.), special assistant  
4 to director; Aaron Savare (ph.), legislation;  
5 Pilar Onate (ph.); Sedrick Mitchell, Dave  
6 Waddell if OHV; Roy Stearns, communications;  
7 Park Ops Bill Barry.

8 MS. LUAN-DUN: Bill Barry and  
9 Becky -- actually, Becky had a very good  
10 relationship with most of the people in Park  
11 Ops.

12 MR. PATTON: So -- I mean, how  
13 did -- how does it make you feel right now  
14 today talking about this? Is it -- I mean,  
15 you've seen the stories. It kind of -- what  
16 do you think of the stories? It doesn't make  
17 the department look that good.

18 MS. LUAN-DUN: No, but it doesn't  
19 surprise me either. It, to me, was -- it's  
20 sad, it saddens me.

21 MR. PATTON: It's kind of a sad  
22 history, isn't it?

23 MS. LUAN-DUN: It is very sad.  
24 It's -- and I go back to what you said about,  
25 it seems like you suppress things, and as you

1 talk about it and I'm thinking about it,  
2 you're probably right, I did, I'm gone on a  
3 lot of stuff that happened. And it is a sad  
4 situation. And I think everything that was  
5 done, I look back, I think was well intended,  
6 but it's just sad; it's just very sad.

7 MR. PATTON: Well --

8 MS. LUAN-DUN: It was frustrating.

9 MR. PATTON: Let me kind of  
10 summarize my take of where you fit in this  
11 puzzle, is that you were made aware -- it  
12 wasn't a situation of your doing. You're  
13 section was coming up with the correct  
14 numbers. You were doing -- you were following  
15 the program, and you were providing accurate  
16 information. You're nodding your head yes.

17 MS. LUAN-DUN: Correct, yes. Sorry.  
18 Correct.

19 MR. PATTON: And I think that's  
20 true. I mean, that's what we hear talking  
21 with Dorothy Kroll. It's what we see when we  
22 look at the numbers that went to the  
23 Controller's office. Elsewhere in the  
24 organization, things are a little bit off the  
25 rails, and they're not being done right.

1 MS. LUAN-DUN: Correct.

2 MR. PATTON: And you weren't really  
3 in a position, I think, to be able to make it  
4 right and to get the rest of the operation to  
5 get with the program and do things right.

6 MS. LUAN-DUN: Correct.

7 MR. PATTON: So it sounds to me like  
8 you listened to Domich say, yeah, we know  
9 there's a discrepancy, it's political, don't  
10 worry yourself about it. And that was pretty  
11 much end of the story.

12 MS. LUAN-DUN: End of story from  
13 that perspective, yeah, because it was like  
14 beating your head against a wall, but what we  
15 did -- what was within Accounting's control  
16 was to make sure we account for everything the  
17 way it should be accounted for.

18 MR. PATTON: And did -- are you  
19 aware that Dorothy made it a habit to keep  
20 sending this issue back up the flag pole?

21 MS. LUAN-DUN: It doesn't surprise  
22 me because one of the things when I left was  
23 we don't keep anything -- you just need to  
24 document and let people know to the extent  
25 that you can. So from that perspective, what

1 she did, I'm proud of her, yes. I'm glad she  
2 did that.

3 MR. PATTON: Does it -- would it  
4 surprise you at all to find out -- let me ask  
5 you this. So you worked with Becky, you  
6 became friends.

7 MS. LUAN-DUN: Um-hum.

8 MR. PATTON: It sounds to me like  
9 Becky is a pretty intelligent person as  
10 well.

11 MS. LUAN-DUN: She is an extremely  
12 intelligent person, yes.

13 MR. PATTON: And I put her in  
14 company with you, very detail knowledgeable.

15 MS. LUAN-DUN: Correct.

16 MR. PATTON: Very good memories.

17 MS. LUAN-DUN: She has a great  
18 memory, yes.

19 MR. PATTON: And would it surprise  
20 you to learn that she basically professes to  
21 have almost no memory of this financial  
22 disparity?

23 MS. LUAN-DUN: It doesn't surprise  
24 me.

25 MR. PATTON: It does not surprise

1 you. Why?

2 MS. LUAN-DUN: Just Becky is a  
3 person that I know over the years, and I've  
4 seen her in action.

5 MR. PATTON: She's a detail person  
6 with a great memory. So now you say that it  
7 doesn't surprise you that this significant  
8 issue she would profess to have no  
9 recollection. What are you telling me?

10 MS. LUAN-DUN: And I'm saying that  
11 I'm not remembering either, and you're telling  
12 me that --

13 MR. PATTON: No. You're remembering  
14 a lot more.

15 MS. LUAN-DUN: You know, Becky's  
16 Becky.

17 MR. PATTON: Are you telling me that  
18 she's the kind of person who doesn't like to  
19 have to deal with bad news?

20 MS. LUAN-DUN: I didn't say that.

21 MR. PATTON: What are you telling  
22 me?

23 MS. LUAN-DUN: I think Becky has  
24 always loved Parks, and Becky has given 100  
25 and 120 percent -- 200 percent to Parks. I

1 think --

2 MR. PATTON: So this is a horrible  
3 story.

4 MS. LUAN-DUN: Maybe, yeah. I just  
5 think --

6 MR. PATTON: You think what? She's  
7 given 200 percent to Parks --

8 MS. LUAN-DUN: And she cares for  
9 Parks and --

10 MR. PATTON: -- this comes out.

11 MS. LUAN-DUN: I'm only second-  
12 guessing. I just know she cares for Parks  
13 and --

14 MR. PATTON: She cares for Parks --

15 MS. LUAN-DUN: She has worked so  
16 hard for Parks --

17 MR. PATTON: And therefore, she  
18 won't tell us. Why? I'm not able to put two  
19 and two together on this.

20 MS. LUAN-DUN: I don't know she  
21 won't tell you. I just -- I don't know. I  
22 don't know. I'm assuming, I'm making  
23 assumptions, that's not fair for me to do  
24 that.

25 MR. PATTON: Well, you haven't told

1 me what your assumption is. Is it because of  
2 her love for Parks she just doesn't want to  
3 talk about it? Is that what you're saying?

4 MS. LUAN-DUN: Yeah. I'm thinking  
5 it's just like -- just like me and my  
6 suppressing things, it's like I've moved on,  
7 an maybe that's where she is at; she's moved  
8 on.

9 MR. PATTON: Okay. So other than  
10 David Botello, you've not -- and here today --  
11 you've not discussed this with anybody else?

12 MS. LUAN-DUN: No. The only other  
13 time was when I was at Diana Dukay's (ph.)  
14 retirement, and they -- the Director  
15 (indiscernible) and so you work at Parks, hum,  
16 what did you do? So it's -- so there was  
17 conversation.

18 MR. PATTON: When was Diana Dukay's  
19 retirement?

20 MS. LUAN-DUN: Two weeks ago.

21 MR. PATTON: Okay.

22 MS. LUAN-DUN: A month ago,  
23 whatever.

24 MR. PATTON: Yeah.

25 MS. LUAN-DUN: So it was like

1 really, just leave me out of this type of --  
2 so those -- that's the extent of the  
3 conversation I had.

4 MR. PATTON: Yeah.

5 MS. LUAN-DUN: And really David --  
6 you know, and then I went in and I met with  
7 Dave, and that's about it. I haven't wanted  
8 to because I know Dorothy's going through a  
9 lot, and I didn't call her, I did not -- I  
10 figured --

11 MR. PATTON: And why is she going  
12 through a lot?

13 MS. LUAN-DUN: Because she also  
14 cares so much, and she has -- having been in  
15 that position in Accounting, you beat your  
16 head against the wall and you get frustrated,  
17 and it's the frustration and, I would say,  
18 spitting in the wind, just kind of -- you  
19 tell -- at what point do you --

20 MR. PATTON: You're trying to do the  
21 right thing, and you're being frustrated.

22 MS. LUAN-DUN: Yes.

23 MR. PATTON: Is that what you're  
24 saying?

25 MS. LUAN-DUN: There's a lot of

1 that.

2 MR. PATTON: Yeah.

3 MS. LUAN-DUN: Yeah.

4 MR. PATTON: So that's why you feel  
5 bad for Dorothy. She's been trying to do the  
6 right thing for a listening time, right?

7 MS. LUAN-DUN: Yeah, yeah, she has.

8 MR. PATTON: Okay. And I sense that  
9 you had that same sort of frustration. You  
10 had a conversation with Domich about it and --

11 MS. LUAN-DUN: Manny, yes, correct.

12 MR. PATTON: Manny.

13 MS. LUAN-DUN: Um-hum.

14 MR. PATTON: Is that what you said?  
15 Manny?

16 MS. LUAN-DUN: Yeah.

17 MR. PATTON: So this came up over  
18 and over again.

19 MS. LUAN-DUN: And there many  
20 conversation, not just this specifically, but  
21 many issues dealing with different things,  
22 yes.

23 MR. PATTON: That were frustrating?

24 MS. LUAN-DUN: Yeah.

25 MR. PATTON: Who other frustrating

1 issues?

2 MS. LUAN-DUN: Oh, just -- I know  
3 how things should be handled, dealing with  
4 Park Operations, all the different Park -- the  
5 regional offices, how things should be  
6 accounted for and to what extent, how much  
7 leeway do you give them, accountability, that  
8 type of a thing.

9 MR. PATTON: Did you have some  
10 misgivings about any other accounting  
11 processes, anything else that was going on  
12 being reported or not being reported?

13 MS. LUAN-DUN: I think my -- it was  
14 just the inefficiency --

15 MR. PATTON: In Parks Operations?

16 MS. LUAN-DUN: -- and lack of  
17 planning.

18 MR. PATTON: In Park Operations?

19 MS. LUAN-DUN: Yeah, the department  
20 as a whole --

21 MR. PATTON: Okay.

22 MS. LUAN-DUN: -- in terms of how it  
23 could be run much better. To give you some  
24 background, and this is -- the reason I went  
25 to Parks was I wanted to be on the other

1 receiving end of implementing. Rather than be  
2 a consultant, I want to see all the issues and  
3 the hardships of implementing an automating  
4 system, and I knew that there was processes  
5 that could be fixed in order to ease that  
6 transition. That's really why I went to  
7 Parks. And in order to do that, I saw a lot  
8 of inefficiencies, and it's not Park specific,  
9 to be truly honest; it is how the State as a  
10 whole needs to account for its money and what  
11 we can do in terms of planning better and hold  
12 people accountable.

13           And so those were some of the things  
14 that I tried to use that as a learning  
15 developing type of a thing, and so that's  
16 where a lot of my frustration was because I  
17 couldn't move, I couldn't change the culture  
18 so -- and that's where a lot of my  
19 frustration, a lot of my interactions with the  
20 department was like. I was always and will  
21 always be the outsider because I was trying to  
22 impose something that was outside and a  
23 resource agency's comfort zone or what they  
24 believed in in terms of, you know, an  
25 approach, I guess, is what I'm talking about.

1 MR. PATTON: You were trying to  
2 teach them new tricks. You were trying to  
3 teach them how to use Windows, and they were a  
4 bunch of DOS-minded people who didn't --

5 MS. LUAN-DUN: Yeah.

6 MR. PATTON: -- appreciate the  
7 change.

8 MS. LUAN-DUN: And I was trying  
9 to -- in order to get something -- once you  
10 get something in place, the next step would  
11 have been to plan ahead, okay, know your  
12 statements, know what your expenditure, do  
13 your trend analysis, and once you get your  
14 trend analysis, then you can start planning  
15 better, and rather than waiting until last  
16 minute to spend your money, you know what your  
17 issues are and you can -- I guess the word  
18 I -- plan ahead. And those were some of the  
19 approaches I wanted to get towards.

20 MR. PATTON: Did you get to know  
21 Denzil Verardo very well?

22 MS. LUAN-DUN: I got to know him  
23 more when he asked me to be involved with the  
24 performance-based budgeting aspect of the  
25 pilot. I don't know if you're familiar with

1 that. And so we worked on performance-based  
2 budgeting for Parks for a while, so I got to  
3 know him. That's when I had --

4 MR. PATTON: So he knew something  
5 about finances and budgets?

6 MS. LUAN-DUN: He knew -- he was  
7 more of a theory person.

8 MR. PATTON: He's a doctor of  
9 something, isn't he?

10 MS. LUAN-DUN: Yeah.

11 MR. PATTON: Do you know what?

12 MS. LUAN-DUN: Had to do with  
13 performance-based something.

14 MR. PATTON: All right.

15 MS. LUAN-DUN: It was like -- yeah.  
16 Very smart man. He was a ranger, a park  
17 ranger. That's the process he went through.  
18 He was in Park Operations, Park Rangers, then  
19 he got into the administrative side.

20 MR. PATTON: You don't know if he  
21 knew -- was ever told about this discrepancy  
22 though, huh?

23 MS. LUAN-DUN: You know, I would --  
24 it wouldn't surprise me that he was told.

25 MR. PATTON: Well, if he was going

1 to be told, he'd be told by Domich, right?

2 MS. LUAN-DUN: Correct.

3 MR. PATTON: What kind of a person  
4 was Domich? What was his background? Is he a  
5 finances guy?

6 MS. LUAN-DUN: He -- I believe he's  
7 been Parks -- he was in Parks for a long time,  
8 and he came up, I want to say through Budgets  
9 also, Parks Budgets.

10 MR. PATTON: You know, this is a --  
11 this information is not something that's easy  
12 just to decide, oh, I'm just going to -- I'm  
13 not going to say anything further, I'm just  
14 going to leave the people above me in the  
15 dark. I mean, that's sort of -- to me, that's  
16 kind of taking on personal responsibility of  
17 maintaining a secret at my level and deciding  
18 on my own I'm not going to expose it any  
19 further up the chain. That make sense? And  
20 I --

21 MS. LUAN-DUN: That he did that? I  
22 don't know if that would be the case as much  
23 as -- my view to this was it may have been  
24 brought up, but it was not something that was  
25 a focus other than you take care of it.

1 MR. PATTON: And you don't know if  
2 it was brought up --

3 MS. LUAN-DUN: No.

4 MR. PATTON: -- beyond Domich's  
5 level or not?

6 MS. LUAN-DUN: No, I don't. If he  
7 did, what I would say, you know, based on what  
8 I see, it was more -- I don't know.

9 MR. PATTON: Did you interact at all  
10 with Rusty Areias?

11 MS. LUAN-DUN: No.

12 MR. PATTON: You know who he was?

13 MS. LUAN-DUN: Yes.

14 MR. PATTON: But you had no  
15 interaction?

16 MS. LUAN-DUN: And I did not  
17 interact with Ruth Coleman either other than  
18 when I left.

19 MR. PATTON: What kind of a  
20 reputation did Rusty have as a leader of  
21 Parks?

22 MS. LUAN-DUN: You know, I don't  
23 know.

24 MR. PATTON: Well, let me put it  
25 this way. He left there, I think, around '02,

1 about the time Coleman came in.

2 MS. LUAN-DUN: Um-hum.

3 MR. PATTON: So he was there when  
4 you first got there in, like, '93.

5 MS. LUAN-DUN: Yeah.

6 MR. PATTON: You were there for  
7 about nine years while he was -- and I'm not  
8 sure when he started as Director. Was he the  
9 Director when you came over there?

10 MS. LUAN-DUN: I think he was the  
11 Director when I -- yeah.

12 MR. PATTON: Okay. And you  
13 indicated that starting from the time you got  
14 there, at least on the Finances side, there's  
15 a lot of change going on there.

16 MS. LUAN-DUN: Um-hum.

17 MR. PATTON: There's the DOT --  
18 there's implementation of CALSTARS, and it's a  
19 tough time --

20 MS. LUAN-DUN: Um-hum.

21 MR. PATTON: -- because this is not  
22 an easy transition to make, and I'm just  
23 wondering if Rusty Areias ever had anything to  
24 say about any of it or was he even aware that  
25 the department was having any kind of

1 struggles, was there any communication at all  
2 that you were aware of?

3 MS. LUAN-DUN: I know Domich and  
4 Becky had -- you know, they've had meetings  
5 with the executive office. To what extent, to  
6 what detail I don't know because Accounting  
7 was never part of that.

8 MR. PATTON: And that would have  
9 been Rusty and Denzil would be the executive  
10 office.

11 MS. LUAN-DUN: Right, right.

12 MR. PATTON: And so -- and you have  
13 no idea what they may have ever discussed?

14 MS. LUAN-DUN: No, no.

15 MR. PATTON: Okay.

16 MS. LUAN-DUN: Because I was --  
17 Accounting is too far -- is very much low on  
18 the -- as far as pecking order.

19 MR. PATTON: That doesn't seem right  
20 to me.

21 MS. LUAN-DUN: It is not right. We  
22 have long discussions over that.

23 MR. PATTON: You guys keep the  
24 checkbook.

25 MS. LUAN-DUN: I know.

1 MR. PATTON: My checkbook's very  
2 important to me.

3 MS. LUAN-DUN: It is critical. I  
4 agree with you a hundred percent.

5 MR. PATTON: I think in the future  
6 we may pay closer attention to our checkbooks.

7 MS. LUAN-DUN: We have to, we have  
8 to, and I don't mean just Parks, as the State.

9 MR. PATTON: In fact, you looked at  
10 these numbers with me about the disparity  
11 going back to -- I now have a chart that goes  
12 back to 1993, and the disparity wasn't all  
13 that big back then; four million drops down to  
14 2.3.

15 When you first got there in '93,  
16 this is what Finance is telling us the numbers  
17 look like in terms of there's about four-and-  
18 a-half, four million, 2.3 million less  
19 reported to Finance than is reported to  
20 Controller. I'm not quite sure what to make  
21 of that, if that's just an accounting -- why  
22 at least just a couple million, but then it  
23 starts growing pretty rapidly in the end of  
24 the '90s. It goes from 6.3 million at the end  
25 of fiscal year for '97 to 9.3 million for '98,

1 13.8 million for '99, and up to twenty million  
2 in '00 to twenty-six million by '02, which is  
3 the numb we looked at. So we have this growth  
4 pattern from '97 to '02, and I'm curious if  
5 anybody has any clue how this discrepancy got  
6 into a growth pattern. That's when it grew,  
7 and then it kind of -- then it stabilized; it  
8 went down and sort of flattened out at around  
9 twenty.

10 MS. LUAN-DUN: Did you talk to  
11 Dorothy about that?

12 MR. PATTON: Um-hum.

13 MS. LUAN-DUN: What did Dorothy tell  
14 you?

15 MR. PATTON: She looked at it in --  
16 she got there in 2000. She looked at it, and  
17 by the beginning of 2001, she was reporting  
18 that the problem appeared to be in -- it  
19 clearly appeared to be in the prior year  
20 adjustments because all the other numbers she  
21 could run, and everything worked -- matched  
22 up --

23 MS. LUAN-DUN: Um-hum.

24 MR. PATTON: -- but yet there was  
25 this big -- and at the time, it was a twenty-

1 six million dollar discrepancy, and it was  
2 traceable, she said, to prior year  
3 adjustments. But she couldn't get at the  
4 numbers to see where the error in the prior  
5 year adjustments were. I don't think she  
6 could -- I asked her, and I don't think she  
7 was told to keep at it and figure out exactly  
8 how the errors existed, and I don't know that  
9 we have any records available to do that at  
10 this point. You don't remember any --

11 MS. LUAN-DUN: That's what I know --  
12 I'm looking at -- I'm thinking about the  
13 databases that they had. They had databases.  
14 They had a lot of history.

15 MR. PATTON: They had a lot of  
16 history where?

17 MS. LUAN-DUN: Well, CALSTARS so --  
18 but see, it's not -- the issue is not in  
19 Accounting, and the question that I have is --  
20 and I'm just going back to -- they had a lot  
21 of spreadsheets, unless they destroy it, going  
22 back that far. They would have had a lot of  
23 spreadsheets.

24 MR. PATTON: "They" who?

25 MS. LUAN-DUN: Budgets. I'm sorry.

1 MR. PATTON: Yeah.

2 MS. LUAN-DUN: Parks Budgets.

3 MR. PATTON: Yeah. Well -- and I  
4 don't know that those records exist. In fact,  
5 it's being suggested that they don't, but I  
6 understand that the accounting records do.

7 MS. LUAN-DUN: Um-hum.

8 MR. PATTON: And I understand that  
9 the accounting records are accurate. They're  
10 reconciled every year with the Controllers.  
11 These are the real numbers.

12 MS. LUAN-DUN: Yes.

13 MR. PATTON: These are your  
14 checkbooks.

15 MS. LUAN-DUN: I will bet my life on  
16 that, yes.

17 MR. PATTON: Yeah. Another reason  
18 why I elevate Accounting in my mind, because  
19 you can get some accurate information out of  
20 them.

21 MS. LUAN-DUN: Yeah. And the  
22 history files there. That's never done. So  
23 since the -- from the day CALSTARS was  
24 implemented, that data is accessible; it's  
25 there.

1 MR. PATTON: It's not only  
2 accessible -- so that accounting data, the  
3 reports that go to the Controller, it's in  
4 CALSTARS. It's all accessible. It's public  
5 record, right? You can access that, right?

6 MS. LUAN-DUN: No.

7 MR. PATTON: You can't?

8 MS. LUAN-DUN: Not the financial --  
9 they can give you the statements. They can  
10 ask --

11 MR. PATTON: You -- well, you can  
12 get --

13 MS. LUAN-DUN: But see, because it's  
14 not accessible because it's a mainframe, it's  
15 at a point in time. They can give you that --  
16 yeah, yes, it is accessible. I'm sorry.

17 MR. PATTON: And you can get --

18 MS. LUAN-DUN: I was thinking on  
19 line going in there to look for it. No,  
20 somebody who had to keep that information,  
21 yeah.

22 MR. PATTON: Yeah, yeah. You may  
23 not be able to yourself go into CALSTARS --

24 MS. LUAN-DUN: Right. That's what I  
25 meant.

1 MR. PATTON: -- yeah.

2 MS. LUAN-DUN: Right, yeah.

3 MR. PATTON: But you can get the  
4 numbers --

5 MS. LUAN-DUN: Sorry. I'm getting  
6 too detail oriented.

7 MR. PATTON: You can get the  
8 numbers?

9 MS. LUAN-DUN: Yes.

10 MR. PATTON: Then I think there's  
11 probably reports generated to the  
12 Controller --

13 MS. LUAN-DUN: They could do that.  
14 Sorry.

15 MR. PATTON: I think there's reports  
16 generated through the Controller's office that  
17 indicate what the year-end balance statement  
18 reflects --

19 MS. LUAN-DUN: Um-hum.

20 MR. PATTON: -- for every fund,  
21 right?

22 MS. LUAN-DUN: Yes, for every fund,  
23 every appropriation within each fund.

24 MR. PATTON: And you can also get  
25 from Finance what the numbers are that have

1     been input by all the various budget offices  
2     in their fund condition statements for the  
3     budget.

4             MS. LUAN-DUN:    Because -- yeah.

5             MR. PATTON:    So you could see this  
6     disconnect.  It's always been available.

7             MS. LUAN-DUN:    Yeah.  Oh, yeah.

8             MR. PATTON:    In fact, that's what we  
9     see on this memo here from '02 and '03 from --

10            MS. LUAN-DUN:    One of the --

11            MR. PATTON:    Right?

12            MS. LUAN-DUN:    Yeah, correct.  One  
13     of the questions that I had is, somebody asked  
14     me, well, how come Finance budgets didn't see  
15     any of that or they don't get the year-end  
16     statements.  Well, over the years, they don't  
17     get -- Finance does not get the year-end  
18     statements, but there is, I believe, a  
19     document in which the department -- in Parks'  
20     case would be -- it would be coming from Parks  
21     budgets which identifies the Controller's  
22     account, the year-end statements and the  
23     accrual.

24            MR. PATTON:    Yeah.

25            MS. LUAN-DUN:    So it should tie, and

1 it's signed off, and that's sent to  
2 Controllers and Finance. So it's a three-way  
3 think. So there -- so that's where a lot of  
4 times it -- some things fall through the  
5 cracks, and I don't know what that is, but I'm  
6 telling you that as of year end -- as far as  
7 year-end report is concerned and all that  
8 data, the Controllers and the year-end tie and  
9 the accrual amount -- there is a document,  
10 there is a "report" because I wouldn't -- I  
11 couldn't tell you what number that is, but its  
12 spit out, it goes through department. Okay,  
13 Control says, this is what I have. We  
14 identify what our year-end statement with  
15 accrual is, and that is signed off and sent an  
16 to --

17 MR. PATTON: Well, where is that  
18 report spit out?

19 MS. LUAN-DUN: Controllers sends it  
20 to the departments. I think it goes to  
21 Finance --

22 MR. PATTON: Okay.

23 MS. LUAN-DUN: -- Budgets.

24 MR. PATTON: Okay.

25 MS. LUAN-DUN: So from your

1 perspective in terms of the three-way, okay,  
2 that's how the accounting ties together, the  
3 accounting side.

4 MR. PATTON: So based on your  
5 discussion, what I'm given to understand is  
6 that this was looked at somewhere around the  
7 time Dorothy came on board in 2000-2001, and a  
8 disparity was identified by about 2001.

9 MS. LUAN-DUN: Okay.

10 MR. PATTON: That's not right?

11 MS. LUAN-DUN: Okay, yeah.

12 MR. PATTON: And you became aware of  
13 it also. We've spent the whole afternoon --

14 MS. LUAN-DUN: Right, right.

15 MR. PATTON: -- talking about it, so  
16 we don't need to have that whole conversation  
17 again. Was that the first that you ever  
18 learned of it. Let me rephrase it this way.

19 We're informed that the reason it got -- that  
20 Dorothy started looking at it was Becky was  
21 aware of it and wanted more information why.

22 MS. LUAN-DUN: Um-hum. But what I  
23 don't -- and I'm thinking about is that what  
24 makes me -- I'm wondering what trigger that.  
25 Was it that Becky was aware of it and was it

1 something else that was brought up that we  
2 had? Was it an auditor that questioned it and  
3 then we had just -- and that -- then that to  
4 me -- because in my mind, okay, Becky would  
5 have known to begin with because if we look at  
6 the process, we worked in tandem in terms of I  
7 gave -- so if you're Becky, I'm giving this  
8 reports and you're reporting to Finance  
9 Budgets, okay, so -- and I have a mental gap,  
10 and I apologize, but so in my mind I'm looking  
11 logically thinking this process through, okay.

12 So if you were Becky, you do the  
13 budget documents, okay, you should know where  
14 the discrepancy was. So why would you come to  
15 Accounting and say, help me find the  
16 discrepancy unless somebody's already  
17 questioned Becky, and Becky said, okay, now I  
18 need to give detailed information, could you  
19 give me some backup.

20 MR. PATTON: Yeah. I hear you. No,  
21 it makes sense, and I don't know what  
22 triggered Becky to ask the question.

23 MS. LUAN-DUN: And to be truly  
24 honest -- and I apologize. I need to think  
25 about this. I can't -- you know, I don't

1 remember that.

2 MR. PATTON: See, here's -- now, the  
3 numbers are interesting because back around  
4 the time you started in '93, when we looked at  
5 this before, the disparity, what I call the  
6 underreported amount to Finance, was not a  
7 huge number, it was four, four-and-a-half, 2.3  
8 million, a little over five, six, it starts --  
9 by '97-'98 it starts growing, six to nine to  
10 thirteen to twenty to twenty-three over a  
11 five-year period so that by the time we get to  
12 fiscal year 2000-2001, we're looking at a  
13 twenty-three -- almost a twenty-three million  
14 dollar disparity.

15 And so the thing's growing, it's  
16 really taken root in this period, and somehow  
17 then Becky becomes aware, and we don't know  
18 how, maybe she's just doing the comparison  
19 number herself because these memos, and these  
20 are the only memos out of the Finance  
21 Department, don't come until '02 and '03, but  
22 Becky is aware of this before, she's aware of  
23 this by the end of 2000 when we're reaching a  
24 twenty million dollar disparity. And so I'm  
25 trying to -- I'm just trying to figure out how

1 is this thing getting --

2 MS. LUAN-DUN: Ah, let me think  
3 about this.

4 MR. PATTON: -- what's giving birth  
5 to it.

6 MS. LUAN-DUN: Okay. So -- and I'm  
7 (indiscernible) I apologize so --

8 MR. PATTON: No, I'm fine.

9 MS. LUAN-DUN: Okay. I'm running it  
10 through my brain here, okay. So if we start  
11 implementing into CALSTARS accounting system  
12 here, okay --

13 MR. PATTON: '03.

14 MS. LUAN-DUN: '03.

15 MR. PATTON: I'm sorry. '93.

16 MS. LUAN-DUN: Yeah, '93. So what  
17 we're dealing with when we're dealing -- we  
18 have to load beginning balances into  
19 CALSTARS --

20 MR. PATTON: Um-hum.

21 MS. LUAN-DUN: -- from a manual  
22 system.

23 MR. PATTON: Um-hum.

24 MS. LUAN-DUN: And remember, there  
25 is at that point, the prior year adjustment

1 lump sum of which we don't do very well with,  
2 okay.

3 MR. PATTON: So this is probably why  
4 my report that I get --

5 MS. LUAN-DUN: That's what I'm  
6 thinking --

7 MR. PATTON: Wait, wait, wait.

8 MS. LUAN-DUN: Oh, sorry.

9 MR. PATTON: This is probably why my  
10 report that I'm getting from Finance starts in  
11 '93 because it's the first time we've  
12 started --

13 MS. LUAN-DUN: I am --

14 MR. PATTON: -- inputting these into  
15 CALSTARS, so now we have a record.

16 MS. LUAN-DUN: Maybe. And so what  
17 I'm looking at -- if I'm think -- I keep on  
18 thinking going back to in terms of  
19 possibilities and prior year adjustments. So  
20 when we're dealing with a lump sum and a lump  
21 sum without regard to anything, okay, we have  
22 a lump sum as prior year adjustment, and all  
23 of a sudden you have an accounting system  
24 which we have to fine tune it by  
25 appropriation, by funding fiscal year, okay.

1 So within the next three to four years, we're  
2 dealing with this loading of beginning balance  
3 from a manual system that have a lump sum, and  
4 we start accumulating actual data. So that  
5 would explain why -- so if there are any  
6 discrepancies, if you're doing actual data,  
7 you're going to get more and more --

8 MR. PATTON: So these first set of  
9 numbers that are two, four, five million  
10 dollar off could be due to manual accounting  
11 errors?

12 MS. LUAN-DUN: Whatever it may be  
13 because we load whatever the year-end  
14 statement, the lump sum --

15 MR. PATTON: Yeah.

16 MS. LUAN-DUN: -- prior adjustment,  
17 and that's in a lump sum, okay. And then from  
18 that point forward, everything that goes into  
19 the system has to be accounted by the -- you  
20 know, to -- by appropriation, by fund, by  
21 whatever, okay.

22 MR. PATTON: Yeah, yeah.

23 MS. LUAN-DUN: And so if you think  
24 about it from that perspective, start looking  
25 at it and then things are being accounted for

1 more accurately and identifying by funding  
2 fiscal year, when you're dealing with prior  
3 year adjustments, it may not have been, and  
4 that could be wrong by funding fiscal year, so  
5 you could have been -- maybe OHV got mixed in  
6 there. I don't know, okay.

7 MR. PATTON: Right, right.

8 MS. LUAN-DUN: And so you start --  
9 if you start to process it, a lot of the  
10 appropriations -- normal appropriation is  
11 three years, right, but within Parks there's  
12 some that are a lot older than that. So you  
13 start -- as you start cleaning up and you  
14 start recording things more accurately, that  
15 may have -- they may account for -- you see  
16 more of an increase in terms of a discrepancy,  
17 that may be the prior year adjustment. It was  
18 buried in there, you couldn't see it, so I  
19 don't know. I am -- as I'm talking to you --  
20 sorry. As I'm talking to you, I'm second-  
21 guessing as to what the possibilities, what  
22 they may be, you see more of it because it has  
23 now become more transparent.

24 MR. PATTON: I don't know. I mean,  
25 for five years I see a number hovering around

1 four and six. I then see a growth spurt for  
2 five years from nine to twenty-six million,  
3 okay. So I have a -- I have kind of a hard  
4 time -- I don't want to accept the notion that  
5 when we went into an automated CALSTARS  
6 reporting system that all of a sudden that  
7 somehow created the breeding ground for more  
8 traumatic disparities in reporting. I don't  
9 quite see the connection. I don't know what  
10 caused the growth spurt --

11 MS. LUAN-DUN: I don't --

12 MR. PATTON: -- and I don't have the  
13 records --

14 MS. LUAN-DUN: I don't remember,  
15 yeah.

16 MR. PATTON: Yeah.

17 MS. LUAN-DUN: Okay.

18 MR. PATTON: You don't either.

19 MS. LUAN-DUN: I'm just supposing  
20 the possibility.

21 MR. PATTON: Right.

22 MS. LUAN-DUN: I'm looking at --

23 MR. PATTON: Let's look just for a  
24 second, the OHV fund is kind of a different  
25 story, it appears from Finance's records.

1 These lines here are OHV. And I don't know,  
2 did you ever do any work with -- well, you  
3 must have done the accounting reports for OHV.

4 MS. LUAN-DUN: Um-hum, right.

5 MR. PATTON: Right? They go to the  
6 Controller. You would do --

7 MS. LUAN-DUN: Um-hum.

8 MR. PATTON: Yeah, you'd keep the  
9 ledger.

10 MS. LUAN-DUN: Um-hum.

11 MR. PATTON: We have -- the positive  
12 numbers here are lesser amounts reported to  
13 DOF than to Controller. Here's the adjusted  
14 amount reported to the Controller versus to  
15 Finance. So we're three million off, three  
16 million underreported to Finance. And these  
17 numbers, you know, three million for a couple  
18 years in '93-'94, and then they start to jump.  
19 We've got a 12.8 million underreport to  
20 Finance one year in '95, twenty million in  
21 '96, sixteen in '97, almost twenty four in  
22 '98, and then we get to '02, all of a sudden  
23 we reverse course, and we've reported  
24 34,562,000 more to Finance than the ledger  
25 with the Controller's office shows. We're

1 almost right on the money in 2003. We're very  
2 close in '04 and '5. We go back to an  
3 overreport to Finance of thirty-five million  
4 '06, an overreport to Finance of 31.3 million  
5 in '07, and then we come flat again, an  
6 overreport in 2010, a 33,492,000 underreport  
7 in 2010 which, what I'm seeing in the  
8 legislative analyst office did a memo saying  
9 there was a gas tax swap credit --

10 MS. LUAN-DUN: Um-hum.

11 MR. PATTON: -- that may have  
12 contributed to this. I guess all I can tell  
13 you is I see numbers for OHV that are all over  
14 the map.

15 MS. LUAN-DUN: Um-hum.

16 MR. PATTON: I don't see any pattern  
17 of undisclosed funds --

18 MS. LUAN-DUN: Right, I see what  
19 you're saying, yeah.

20 MR. PATTON: -- it grows, and then  
21 holds steady. I see any possible thing going  
22 on here. I also know this much, and you've  
23 confirmed it today, there was an underreport  
24 in the SPRF --

25 MS. LUAN-DUN: Um-hum.

1 MR. PATTON: -- to Finance which  
2 people were aware of --

3 MS. LUAN-DUN: Um-hum.

4 MR. PATTON: -- which didn't get  
5 corrected --

6 MS. LUAN-DUN: Um-hum.

7 MR. PATTON: -- and the response  
8 was, well, it's political, it's problematic,  
9 right? We know that people knew --

10 MS. LUAN-DUN: Um-hum.

11 MR. PATTON: -- about the SPRF fund  
12 underreport.

13 MS. LUAN-DUN: Um-hum.

14 MR. PATTON: And you agree with  
15 that, correct?

16 MS. LUAN-DUN: Um-hum, correct.

17 MR. PATTON: Do you -- we don't know  
18 if -- we don't know how we get all these  
19 disparities in the OHV, and I don't know if  
20 this is the first time you've ever seen a list  
21 of disparities between the Controller's  
22 numbers and Finance numbers for OHV.

23 MS. LUAN-DUN: This is the first  
24 time I've seen this.

25 MR. PATTON: Were you -- did you

1 ever -- were you ever aware that there were  
2 disparities in the OHV account reports, what  
3 was the Finance statement at the year end for  
4 Controller and the budget statement for  
5 Finance?

6 MS. LUAN-DUN: You know, it was -- I  
7 don't think it was something that was a very  
8 specific -- OHV's underreport as much as  
9 there's discrepancies, where are their  
10 discrepancies.

11 MR. PATTON: Every year?

12 MS. LUAN-DUN: Every year there are  
13 discrepancies, why are there discrepancies,  
14 why are there discrepancies, as opposed to why  
15 is there a discrepancy just here versus just  
16 there so --

17 MR. PATTON: Do you -- so you do  
18 recall there being some discussion of, hey,  
19 there's discrepancies --

20 MS. LUAN-DUN: We talk about --

21 MR. PATTON: -- in OHV?

22 MS. LUAN-DUN: Yeah, uh-huh.

23 MR. PATTON: Do you have any  
24 recollection of any of those discrepancies  
25 ever being ferreted out, figured out why?

1 MS. LUAN-DUN: No.

2 MR. PATTON: It was always just a  
3 mystery? Okay. And I'm sorry, I don't  
4 remember, do you -- did you tell me you do  
5 remember -- I'm curious when these Finance  
6 Department memos showing the discrepancies,  
7 Finance memos in '02 and '03 that showed  
8 discrepancies, only one of which included an  
9 OHV fund discrepancy --

10 MS. LUAN-DUN: I don't --

11 MR. PATTON: Did anybody show you  
12 these?

13 MS. LUAN-DUN: I don't remember  
14 seeing this.

15 MR. PATTON: Uh-huh.

16 MS. LUAN-DUN: That does not mean I  
17 did not see it.

18 MR. PATTON: Okay.

19 MS. LUAN-DUN: It does not surprise  
20 me that we went through and did the research  
21 on that.

22 MR. PATTON: Yeah.

23 MS. LUAN-DUN: But, you know, that  
24 could just be because it was one of those  
25 things that we have a problem that's -- do the

1 research on and because I was not the one that  
2 dealt with --

3 MR. PATTON: Okay.

4 MS. LUAN-DUN: -- Finance. So from  
5 that perspective, no, I did not -- I don't  
6 remember seeing this specifically, no.

7 MR. PATTON: All right. All right.  
8 And you know that Dorothy did the research.  
9 It's not that you're not --

10 MS. LUAN-DUN: Yeah, I --

11 MR. PATTON: -- surprised, you  
12 know --

13 MS. LUAN-DUN: No, I --

14 MR. PATTON: I mean -- yeah.

15 MS. LUAN-DUN: Yeah, yeah, correct,  
16 okay.

17 MR. PATTON: Okay. Okay. So -- and  
18 do you remember who Ron Brean was?

19 MS. LUAN-DUN: Yeah.

20 MR. PATTON: And he was only on --  
21 in -- was he in the Finance part for very  
22 long?

23 MS. LUAN-DUN: No. He was mostly  
24 Park Operations.

25 MR. PATTON: Oh, okay.

1 MS. LUAN-DUN: And I actually forgot  
2 that he was there for, you know, a short  
3 period of time.

4 MR. PATTON: Just a brief while?

5 MS. LUAN-DUN: Yeah. Try to  
6 remember what -- I don't know.

7 MR. PATTON: Paul Romero, did you  
8 know him at all?

9 MS. LUAN-DUN: No, huh-uh. Just the  
10 name for me.

11 MR. PATTON: Chief Deputy Director,  
12 and I don't even know where he came from.

13 MS. LUAN-DUN: I think he came from  
14 the outside.

15 MR. PATTON: Okay.

16 MS. LUAN-DUN: He wasn't a State  
17 person, per se.

18 MR. PATTON: Did you ever work with  
19 Mary Wright?

20 MS. LUAN-DUN: No.

21 MR. PATTON: Do you remember who  
22 that was?

23 MS. LUAN-DUN: Wasn't she agency?  
24 No? I don't remember.

25 MR. PATTON: She's on the 2000

1 organization chart.

2 MS. LUAN-DUN: Where? Department?

3 MR. PATTON: As a Chief Deputy

4 Director along with Denzil Verardo.

5 MS. LUAN-DUN: No, never had to deal  
6 with her.

7 MR. PATTON: Okay.

8 MS. LUAN-DUN: I don't deal with  
9 those chief deputies and -- accounting just  
10 pay their bills and the travel expenses.

11 MR. PATTON: All right. Well,  
12 you've been very helpful. I appreciate your  
13 time.

14 Do you have any follow-up questions,  
15 Michael?

16 MR. MATTSON: No.

17 MR. PATTON: And you enjoy your  
18 vacation and --

19 MS. LUAN-DUN: Thank you.

20 MR. PATTON: -- your vacations, your  
21 trips. And if I have any more questions, I'll  
22 just call you. I think you've pretty much  
23 helped us understand from your perspective  
24 from where you were sitting. And I think  
25 that's it.

1 MS. LUAN-DUN: Thank you.

2 MR. PATTON: Any questions for us?

3 All right. Appreciate your time  
4 very much, Freda.

5 MS. LUAN-DUN: Thanks.

6 MR. PATTON: We're off the record at  
7 3:31.

8 (Off the record)

9 MR. PATTON: We're back on the  
10 record with Freda Luan-Dun at 3:42.

11 You were telling us -- go ahead.

12 MS. LUAN-DUN: I kept --

13 MR. PATTON: One of the things that  
14 upset you.

15 MS. LUAN-DUN: I kept a record of  
16 all the special projects and studies that we  
17 did, whether it would be trend analysis or  
18 trend identified what was wrong or identify  
19 what made up a figure. And all that, when I  
20 left, was in my files for my predecessor. And  
21 I was told by people that when my predecessor  
22 took over --

23 MR. PATTON: Your successor.

24 MS. LUAN-DUN: Oh, sorry. My  
25 successor. You're right. My successor. The

1     guy -- the lady that came after me, yeah.

2             MR. PATTON:    Which was?

3             MS. LUAN-DUN:   Olaya Pascal -- that  
4     those files were destroyed.   So they were  
5     cleaned out when she took over the office  
6     so --

7             MR. PATTON:    Who told you that all  
8     your records had been eliminated?

9             MS. LUAN-DUN:   It was somebody that  
10    I saw -- that used to work at Parks that I ran  
11    into.   They made a comment, oh, yeah, they  
12    cleared out everything, they dumped all the --  
13    all your files.

14            MR. PATTON:    Somebody that still  
15    works at Parks?

16            MS. LUAN-DUN:   Yeah.   It was just --  
17    it was somebody that I ran into and --

18            MR. PATTON:    Somebody from  
19    Accounting?

20            MS. LUAN-DUN:   Yeah.

21            MR. PATTON:    Not Dorothy?

22            MS. LUAN-DUN:   I don't think so, was  
23    Dorothy.

24            MR. PATTON:    Somebody you knew from  
25    back when you worked there?

1 MS. LUAN-DUN: It may have been  
2 Dorothy. But yeah -- but I was told -- you  
3 know, it was one of those things that, you  
4 know, because -- well, you know they destroyed  
5 everything, they just cleared everything out  
6 of your office. And to me --

7 MR. PATTON: You learned that -- you  
8 left in '05. You learned that when? Same  
9 year? Next year?

10 MS. LUAN-DUN: The next year, I want  
11 to say.

12 MR. PATTON: Okay.

13 MS. LUAN-DUN: So -- and the reason  
14 why I'm saying that is that that's -- one of  
15 the reasons why I like to keep records is  
16 because it triggers my memory --

17 MR. PATTON: Yeah.

18 MS. LUAN-DUN: -- because I don't  
19 have a excellent memory in terms of thinking  
20 challenges so -- and then as I see things,  
21 okay, this is what happened, this is -- that's  
22 how --

23 MR. PATTON: So you would have had  
24 records about --

25 MS. LUAN-DUN: So whenever there was

1 special projects or any studies, anything  
2 that -- whether it would be a response to an  
3 auditor, a finding or whatever, I kept all the  
4 responses to that, any direct requests that  
5 came to Accounting that we have to -- so that  
6 was all.

7 MR. PATTON: Do you remember keeping  
8 any records that related to the work Dorothy  
9 did to determine what the basis for this  
10 discrepancy --

11 MS. LUAN-DUN: No, but I can tell  
12 you that if she -- it would have been kept  
13 somewhere within Accounting --

14 MR. PATTON: Yeah.

15 MS. LUAN-DUN: -- because I never  
16 wanted anything destroyed. So anytime we did  
17 anything, my request to the staff, everything  
18 is document, document, document --

19 MR. PATTON: Okay.

20 MS. LUAN-DUN: -- whether it be on  
21 an e-mail whenever responded whether to  
22 Budgets or Procurement or somebody, an  
23 auditor, whatever it may be. All that was  
24 supposed to have been kept in some sort of  
25 file. So I would -- unless -- because it was

1 so long ago, they may have destroyed it, I  
2 don't know, but I know at the time we would  
3 have kept all that. All the analysis, all of  
4 that would have been kept --

5 MR. PATTON: Okay.

6 MS. LUAN-DUN: -- because I was very  
7 adamant about that, the X auditing account,  
8 we just need to document everything, if  
9 nothing else to go back for historical.

10 MR. PATTON: Okay. And I think I  
11 asked you, just kind of the last question,  
12 once again I think I asked you this before.  
13 We've spent a lot of time talking about this  
14 discrepancy. I wanted to get on the record  
15 this issue about the records no longer being  
16 available. And you heard from someone that  
17 Olaya -- you know Olaya had taken over your  
18 position as accounting chief.

19 MS. LUAN-DUN: Right.

20 MR. PATTON: You said she came from  
21 a different section, she didn't have an  
22 accounting background.

23 MS. LUAN-DUN: Yeah, she came from  
24 the procurement section within Parks and  
25 Recreation.

1 MR. PATTON: And your understanding  
2 was that whoever told you about this, it will  
3 be Olaya's decision to get rid of the records?

4 MS. LUAN-DUN: I think it was -- I  
5 don't know that she knew what --

6 MR. PATTON: She who?

7 MS. LUAN-DUN: Olaya understood  
8 the --

9 MR. PATTON: The value.

10 MS. LUAN-DUN: -- what was the value  
11 of the files. I don't think she understood  
12 that. To me, personally, I feel that it was a  
13 matter of you have all this paperwork, you  
14 have all these files, she doesn't need them.

15 MR. PATTON: Were you told that  
16 Olaya had given the directive to get rid of  
17 the records?

18 MS. LUAN-DUN: No. I was told that  
19 the office was cleared out and everything was  
20 dumped.

21 MR. PATTON: Okay. And then my last  
22 question is, other than what we've talked  
23 about, were there any other potentially  
24 serious issues that you had concerns about  
25 that didn't get properly addressed?

1 MS. LUAN-DUN: Not that I can think  
2 of right now.

3 MR. PATTON: Well, if you do --

4 MS. LUAN-DUN: Okay.

5 MR. PATTON: -- you've got my  
6 number.

7 MS. LUAN-DUN: Yes, I do.

8 MR. PATTON: Okay. Thanks

9 We're off the record again at 3:47.

10 (End of audio)

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TRANSCRIBER'S CERTIFICATE  
Freda Luan-Dun interview on 9-11-12

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  )  ss.  
COUNTY OF SACRAMENTO        )

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[& - action]

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[dun - explain]

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