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TRANSCRIPTION OF RECORDED INTERVIEW

OF

Wendy Nodohara

October 31, 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.
November 11, 2012
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1 MR. PATTON: It's 11:35 a.m., and
2 this is Thomas M. Patton speaking. I'm a
3 Deputy Attorney General. Michael Mattson,
4 M-A-T-T-S-O-N, is with us. He's an agent
5 investigator with the Department of Justice.

6 And you are Wendy -- can you say and
7 spell your last name?

8 MS. NODOHARA: Last name is
9 Nodohara, N-O-D-O-H-A-R-A.

10 MR. PATTON: Okay. So I spelled it
11 correctly when I wrote a letter, yes?

12 MS. NODOHARA: Um-hum.

13 MR. PATTON: Great. And we are over
14 here -- it's October 31, 2012. We are at
15 State Parks headquarters at 1416 9th Street, I
16 think is the address.

17 MS. NODOHARA: Yes.

18 MR. PATTON: And we're in the admin
19 services area, tenth floor. And you are with
20 the budget section, I understand.

21 MS. NODOHARA: Yes. I'm a research
22 analyst in the budget office.

23 MR. PATTON: And you've worked for
24 the Parks budget office for how long?

25 MS. NODOHARA: I was hired in

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1 November of 2000.

2 MR. PATTON: Okay. To work in
3 budgets?

4 MS. NODOHARA: Yes, work in the
5 budget shop.

6 MR. PATTON: And you were hired by
7 whom?

8 MS. NODOHARA: Becky Brown and Alan
9 Fujii.

10 MR. PATTON: Okay. And you were
11 originally hired in the budgets to do what?

12 MS. NODOHARA: I was originally
13 hired to work on the support budget side --

14 MR. PATTON: Uh-huh.

15 MS. NODOHARA: -- and pretty much, I
16 was over the reimbursement funds.

17 MR. PATTON: Okay. And starting in
18 2000, so you've been here twelve years in --

19 MS. NODOHARA: Almost exactly twelve
20 years.

21 MR. PATTON: And that's how long
22 you've worked at Parks.

23 MS. NODOHARA: Yes.

24 MR. PATTON: And you always --

25 MS. NODOHARA: Yeah, always worked

1 in the budget office.

2 MR. PATTON: Okay. And so you
3 started as -- what was your position when you
4 started?

5 MS. NODOHARA: I was on training and
6 development as an associate budget analyst.

7 MR. PATTON: Okay.

8 MS. NODOHARA: And then after two
9 years, I was able to be permanently in that
10 position.

11 MR. PATTON: And today your job is?

12 MS. NODOHARA: I'm a research
13 analyst.

14 MR. PATTON: And working on what?

15 MS. NODOHARA: Working on different
16 budget -- not just support now. We've
17 realigned the budget office since Elsie
18 Brenneman came around so we get exposed to
19 different areas, so I'm also working a little
20 bit on the cap outlay side, local assistance,
21 and support budget.

22 MR. PATTON: Okay.

23 MS. NODOHARA: And we're responsible
24 for various districts and divisions. That's
25 how it's kind of split up. So if you have a

1 certain district or division, you're
2 responsible for their whole budget.

3 MR. PATTON: Have you ever been
4 involved in helping do any of the things that
5 go into preparing the budget submission to the
6 Finance Department with regard to the State
7 Parks and Rec Fund or the Off Highway Vehicle
8 fund?

9 MS. NODOHARA: Yes, very little. I
10 was -- I assisted on some of the budget
11 development for that, but mainly it was
12 something that the Budget Officer did like
13 Becky when she was here and the support
14 managers that handle that.

15 MR. PATTON: So you have not been a
16 support manager, you're a research analyst?

17 MS. NODOHARA: Right. There was a
18 time that I was put as an out-of-class as a
19 manager. It was during the time that Manuel
20 Lopez was promoted. He was the former Budget
21 Officer, and when he was promoted. Then Jason
22 Summers, who was a manager in the office, was
23 the acting Budget Officer, and then Lisa
24 Coronado and I alternated on an out-of-class
25 assignment for three months, I believe. And

1 this was back in 2007.

2 MR. PATTON: Okay.

3 MS. NODOHARA: But at that time, I
4 may have been a little bit more involved in
5 assisting Jason Summers --

6 MR. PATTON: Okay.

7 MS. NODOHARA: -- in preparing some
8 of those documents since we didn't really have
9 a Budget Officer.

10 MR. PATTON: I was provided some
11 memos that the Department of Finance issued,
12 and I don't have one more recent than June 5,
13 2003.

14 MS. NODOHARA: Um-hum.

15 MR. PATTON: But I have the June 5,
16 2003 memo, I have one from April '02, and I
17 even have been given an identically worded
18 memo from '99 and '98. And these memos coming
19 from a DOF person --

20 MS. NODOHARA: Um-hum.

21 MR. PATTON: -- I'm told are
22 addressed to all the Budget Officers, and it
23 talks about fund balance differences and says
24 that, a State Controller's review revealed
25 differences between prior year fund balances

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1 in the controller's annual report and in the
2 governor's budget. And then this memo is
3 asking departments to reconcile the
4 differences. And then they would attach --
5 here's the attachment to the '02 memo, and it
6 had both the OHV and State Parks and also the
7 Winter Recreation Fund --

8 MS. NODOHARA: Um-hum.

9 MR. PATTON: -- with a pretty small
10 difference. But OHV and SPRF had some sizable
11 differences in the fund balances reported in
12 the governor's budget versus the controller's
13 report. Had you ever seen -- have you ever
14 seen a memo or these charts?

15 MS. NODOHARA: No, I've never seen
16 those.

17 MR. PATTON: No. Okay. So nobody's
18 ever asked you to take a look at figure out --

19 MS. NODOHARA: No.

20 MR. PATTON: -- be involved in
21 trying to figure -- trying to do that
22 reconciliation?

23 MS. NODOHARA: Right. Not as in
24 response to a question, just maybe initially
25 preparing some of the budget document that is

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1 we submit to the Department of Finance --

2 MR. PATTON: Okay.

3 MS. NODOHARA: -- like the Schedule
4 10s.

5 MR. PATTON: Okay. Have you ever
6 done any work with regard to trying to
7 calculate or identify prior year adjustments
8 for any of the funds?

9 MS. NODOHARA: No.

10 MR. PATTON: Okay. Because the
11 Schedule 10, I understand, you've got a 10R
12 and you've got a 10S are revenue --

13 MS. NODOHARA: The fund conditions.

14 MR. PATTON: -- revenue and
15 expenditure reports, correct?

16 MS. NODOHARA: Right, um-hum.

17 MR. PATTON: Okay. So you've worked
18 on those --

19 MS. NODOHARA: Yes.

20 MR. PATTON: -- but you've not --
21 and then there's another component in a fund
22 condition statement, I understand, which deals
23 with prior year adjustments.

24 MS. NODOHARA: Right.

25 MR. PATTON: You've never worked on

1 prior year adjustments?

2 MS. NODOHARA: I've helped prepare
3 the prior years for those fund condition
4 statements.

5 MR. PATTON: For which funds?

6 MS. NODOHARA: For both the State
7 Parks and Recreation and OHV.

8 MR. PATTON: Okay.

9 MS. NODOHARA: And I believe this is
10 probably going back to 2007, maybe, when we
11 didn't have a Budget Officer, but everything
12 was either run through Jason Summers or --
13 even though Manuel was -- I think he was
14 either the assistant deputy or the deputy of
15 admin, everything was run through them.

16 MR. PATTON: Um-hum. And Cheryl
17 Taylor, I guess, was in here for a while.

18 MS. NODOHARA: Yes. Cheryl came in
19 after because we didn't -- yeah, there was a
20 vacancy, and then she filled in after.

21 MR. PATTON: Okay. So you did
22 provide some assistance and gave your work --

23 MS. NODOHARA: In giving --

24 MR. PATTON: -- over to them.

25 MS. NODOHARA: Yes.

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1 MR. PATTON: Okay. In giving what?

2 MS. NODOHARA: In gathering some of
3 the information that goes on those reports.

4 MR. PATTON: Okay. We were told in
5 response to these memos back in '02, in
6 particular Dorothy Kroll -- you know who she
7 is, right?

8 MS. NODOHARA: Yes, uh-huh.

9 MR. PATTON: She was a support
10 person in accounting at the time.

11 MS. NODOHARA: Right.

12 MR. PATTON: And she's told us that
13 she was shown the memo and she went and did
14 some work to try to figure out why there was a
15 discrepancy --

16 MS. NODOHARA: Okay.

17 MR. PATTON: -- and that identified
18 that there -- she basically looked at the 10Rs
19 and Ss, the revenue and expenditure reports,
20 determined that revenues and expenditures were
21 being correctly tracked and reported, so her
22 conclusion was that the error that was leading
23 to a discrepancy had to be in the prior year
24 adjustment number. And then she tells us that
25 in about '02 or '03 when she finished doing

1 that review, she presented her review result
2 ins an informal meeting with budget people.

3 MS. NODOHARA: Okay.

4 MR. PATTON: Do you remember any
5 such meeting?

6 MS. NODOHARA: No.

7 MR. PATTON: Okay. So you weren't
8 part of any of that.

9 MS. NODOHARA: No.

10 MR. PATTON: Okay.

11 MS. NODOHARA: Because that was
12 probably when Becky Brown was still here --

13 MR. PATTON: Right.

14 MS. NODOHARA: -- and Alan Fujii
15 because he also retired.

16 MR. PATTON: Alan was the support
17 manager.

18 MS. NODOHARA: Manager and assistant
19 Budget Officer.

20 MR. PATTON: Right, right. And
21 who -- how many managers are there? There's a
22 Budget Officer and then there's the assistant
23 which was Alan, and he's the support manager.

24 MS. NODOHARA: Right, back then.
25 And then there was a cap outlay manager --

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1 MR. PATTON: Right.

2 MS. NODOHARA: -- and a support.

3 Now, I don't --

4 MR. PATTON: So there's those two
5 managers --

6 MS. NODOHARA: Right.

7 MR. PATTON: -- support manager and
8 capital outlay.

9 MS. NODOHARA: Yes.

10 MR. PATTON: And that's pretty much
11 it in terms of managers?

12 MS. NODOHARA: Right.

13 MR. PATTON: Okay. And then --

14 MS. NODOHARA: And there was Marcy
15 Brown. She's a manager over the bond unit --

16 MR. PATTON: Right.

17 MS. NODOHARA: -- the statewide bond
18 unit.

19 MR. PATTON: Right, right. So three
20 managers.

21 MS. NODOHARA: Right.

22 MR. PATTON: And the bond unit is
23 part of Budgets?

24 MS. NODOHARA: Yes.

25 MR. PATTON: Okay.

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1 MS. NODOHARA: At that time, I think
2 it was just Marcy, and then later they
3 transferred some accounting folks over to work
4 under her that does the bonding.

5 MR. PATTON: Okay. We were just
6 looking -- an hour ago we were looking at a
7 bunch of old files. We see -- we had heard
8 that Becky was a great recordkeeper and
9 maintained file cabinets full of historical
10 information.

11 MS. NODOHARA: Right, right.

12 MR. PATTON: And so we just looked
13 at five large, wooden, four-drawer file
14 cabinets.

15 MS. NODOHARA: Um-hum, and those
16 used to be in her office.

17 MR. PATTON: Okay. So those --
18 you're aware of those, you've seen these
19 before?

20 MS. NODOHARA: Yes, and I've
21 referred to the -- you know, some of her files
22 in the past when we do get questions because,
23 you know --

24 MR. PATTON: Yeah.

25 MS. NODOHARA: -- people weren't

1 here maybe at that time so --

2 MR. PATTON: Okay. So those have
3 been a good source that you've gone to --

4 MS. NODOHARA: Yes.

5 MR. PATTON: -- to find some
6 historical --

7 MS. NODOHARA: Yes, information on
8 certain issues or subjects.

9 MR. PATTON: Okay. Do you -- okay.
10 Have you heard any suggestion anywhere in the
11 budget office that any of her records have
12 been tossed out?

13 MS. NODOHARA: There may have been
14 because when Elsie came on board, she had
15 those files moved from her office over to
16 where they are next door now, and I don't know
17 -- there was a day, I think that they did like
18 a clean-up day and they may have gotten rid of
19 stuff.

20 MR. PATTON: May have, but you've
21 not heard about any --

22 MS. NODOHARA: I'm not sure what
23 specifically might have gotten, you know,
24 tossed, but I know there were files that were
25 tossed.

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1 MR. PATTON: Oh, you do know that?

2 MS. NODOHARA: Yes.

3 MR. PATTON: But you don't know --

4 MS. NODOHARA: I'm not sure what
5 files.

6 MR. PATTON: Okay.

7 MR. MATTSON: Were they possibly
8 duplicate files or were they original, do you
9 know?

10 MS. NODOHARA: I don't know because
11 I wasn't one of the ones that were going
12 through those files.

13 MR. PATTON: Why do you say you know
14 that files were tossed? How do you know that?

15 MS. NODOHARA: Because we were asked
16 to, you know, come in -- this was a certain
17 day that they wanted everyone that -- you
18 know, you can wear jeans or whatever, clean
19 out old files, get rid of stuff that you don't
20 need.

21 MR. PATTON: Okay. So there was a
22 clean-up day?

23 MS. NODOHARA: Yes.

24 MR. PATTON: Okay. And you were
25 involved in that?

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1 MS. NODOHARA: Yes. I think most of
2 the office was. We were asked to --

3 MR. PATTON: So what did --

4 MS. NODOHARA: And it wasn't just
5 Becky's office or -- it was anything that was
6 in your office that you felt you can get rid
7 of.

8 MR. PATTON: Okay. Was there any
9 sort of direction as to, you say, what you
10 felt you could get rid of? Was there any
11 direction as to what we were looking to clean
12 up such as duplicate files?

13 MS. NODOHARA: Yes, duplicate files
14 or it could have been just old stuff because I
15 heard comments from people saying, wow, this
16 is from way back in the '70s, we don't need
17 that stuff, or whatever --

18 MR. PATTON: Okay.

19 MS. NODOHARA: -- and then maybe
20 they got tossed.

21 MR. PATTON: So this was under Elsie
22 when she came in?

23 MS. NODOHARA: Yes.

24 MR. PATTON: Which was -- that was
25 just a couple years ago, right?

1 MS. NODOHARA: I think she started
2 in February 2011.

3 MR. PATTON: Maybe. That sounds
4 about right. I think she's been here not
5 quite two years.

6 MS. NODOHARA: Right.

7 MR. PATTON: So early on when she
8 got here, there was a clean-up effort.

9 MS. NODOHARA: Yeah. I'm not sure
10 how long she had been here.

11 MR. PATTON: Okay.

12 MS. NODOHARA: Because when Manuel
13 was here, he kept everything in -- that was
14 Becky's because I think he felt like that was
15 good resource. And he even told Cheryl when
16 she started, Cheryl mentioned that Manuel told
17 her, any time you have a question, check
18 Becky's files because she probably has kept a
19 record on something, whatever topic.

20 MR. PATTON: So have you ever heard
21 that any of Becky's files, old files might
22 have been tossed?

23 MS. NODOHARA: Not those ones in the
24 cabinets?

25 MR. PATTON: No.

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1 MS. NODOHARA: No, but there may
2 have been other files in her office.

3 MR. PATTON: Okay.

4 MS. NODOHARA: Because when Elsie
5 came in, she cleaned it out.

6 MR. PATTON: She okay over that
7 office.

8 MS. NODOHARA: Yes.

9 MR. PATTON: Okay.

10 MS. NODOHARA: After Cheryl. Before
11 Elsie was Cheryl.

12 MR. PATTON: Yeah, I know. Okay.

13 MS. NODOHARA: And so it could have
14 been some of Cheryl's files also.

15 MR. PATTON: Okay. Very good.
16 That's all we wanted to know.

17 MS. NODOHARA: Okay.

18 MR. PATTON: Appreciate your time.

19 MS. NODOHARA: Thank you.

20 MR. PATTON: And we're going off at
21 11:50.

22 (End of audio)
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TRANSCRIBER'S CERTIFICATE
Wendy Nodohara interview on 10-31-2012

STATE OF CALIFORNIA)
) ss.
COUNTY OF SACRAMENTO)

 This is to certify that I
transcribed the foregoing pages 1 to 18 to the
best of my ability from an audio recording
submitted by Heidi Webb at the California
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 I have subscribed this certificate
at New York, New York, this 12th day of
November, 2012.

David Rutt
eScribers, Inc.

--o0o--

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