



BOARD OF SUPERVISORS
AGENDA LETTER

Agenda Number:

Clerk of the Board of Supervisors
105 E. Anapamu Street, Suite 407
Santa Barbara, CA 93101
(805) 568-2240

Department Name: Auditor-Controller
Department No.: 061
For Agenda Of: 11/08/2011
Placement: Administrative
Estimated Tme:
Continued Item: No
If Yes, date from:
Vote Required: Majority

TO: Board of Supervisors

FROM: Department Robert W. Geis, CPA, Auditor-Controller, 568-2100
Director(s)
Contact Info: Heather Fletcher, CPA, Audit Manager, 568-2456

SUBJECT: Auditor's Reports on the Sheriff's Office; California Department of Corrections and Rehabilitation Agreement No. C06.444.

County Counsel Concurrence

As to form: N/A

Auditor-Controller Concurrence

As to form: Yes

Other Concurrence: N/A

As to form: No

Recommended Actions:

That the Board of Supervisors: Receive and file the Auditor-Controller's Audit Reports on the Sheriff's Office; California Department of Corrections and Rehabilitation Agreement No. C06.444 for the period February 1, 2007 through June 30, 2009.

Summary Text:

The Audit Reports are submitted pursuant to California Government Code 26883 and prepared in accordance with Governmental Auditing Standards and the California Department of Corrections and Rehabilitation (CDCR) Handbook. The Auditor-Controller's Office could not issue an opinion on the financial statements due to a scope limitation arising from a lack of supporting documentation retained by the sub-grantee.

Background:

On May 22, 2007, the Board of Supervisors accepted a \$652,500 grant from the CDCR to coordinate providing programs and services to parolees returning to Santa Barbara County for the timeframe February 1, 2007 through June 30, 2009.

The Sheriff's Office (grantee) entered into an agreement with a lead organization (sub-grantee) to provide programs and services for qualified parolees returning to Santa Barbara County. Services included drug/alcohol counseling, life and job skills training, and family unification.

The CDCR Handbook requires that the grantee obtain and submit a final audit to CDCR. Our audit focused on compliance with laws, regulations, and contract requirements. It included an examination of documentation supporting services paid to the sub-grantee. Under the terms and conditions of the agreement between the grantee and the sub-grantee, the sub-grantee was required to retain certain documents including program participation and attendance. The sub-grantee did not retain certain required documentation for all participants.

We issued our audit reports dated August 30, 2011. Because we could not obtain documentation supporting program participation and attendance for 28 percent of the audit sample, we could not express an opinion on the financial statements.

On April 6, 2010, the Sheriff's Office entered into another agreement with CDCR to provide and oversee similar parolee services. The funding budget amounted to approximately \$3.2M and covers the period July 1, 2010 through June 30, 2012. With the new CDCR grant agreement as a funding source, on April 20, 2010, the Board of Supervisors approved an agreement amounting to \$1,499,960 between Community Solution Incorporated (CSI) and the Sheriff's Office to provide services for two parolee Day Reporting Centers.

The Sheriff's Office has dedicated resources and modified procedures to monitor its current agreement with CSI which should ensure that adequate documentation is retained to meet the grant terms and conditions.

Performance Measure: N/A

Fiscal and Facilities Impacts: N/A

Budgeted: N/A

Fiscal Analysis: N/A

Staffing Impacts:

Legal Positions:
N/A

FTEs:
N/A

Special Instructions:

None

Attachments:

Santa Barbara County Sheriff's Office; California Department of Corrections and Rehabilitation Agreement No. C06.444 Audit Reports

Authored by: Heather Fletcher, Audit Manager

CC: Sheriff William Brown
Chandra Wallar, County Executive Officer