

# Attachment



# External Monitoring Reports

of County Departments, Performed by State, Federal, and Other Outside Agencies

July 1, 2019—June 30, 2020



*Published by the Office of the Auditor-Controller, Betsy M. Schaffer, CPA @ 805-568-2100*

# Department External Monitoring

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The County as a whole, and specific County departments, are subject to monitoring by various external entities. The majority of monitoring is performed to ensure state and federal funds awarded to the County are spent in accordance with certain laws and regulations. Instances of non-compliance may result in: 1) requirement of funds returned to the funding agency, 2) reduced funding in future years, and/or 3) higher monitoring costs.

Monitoring can occur at different levels, such as an audit, review, or specific procedures performed on certain processes. Additionally, monitoring periods may vary (i.e. annually, quarterly, or on a one-time basis).

County policy requires all monitoring performed over departments be reported to the Auditor-Controller. This report presents information on monitoring reports received by County departments and reported to the Auditor-Controller during fiscal year (FY) 2019-20. Any reports presented to the County Board of Supervisors separately, such as the Comprehensive Annual Financial Report and the Single Audit Report, are not included in this report. We have not performed audit procedures on the departments' responses regarding their corrective action.

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A risk rating is assigned to each of the programs by the department based upon monitoring results. The risk ratings are defined as follows:

**Low Risk:** Potential for low dollar amount of error or loss, other compensating procedures exist, or minimal program impact.

**Moderate Risk:** Potential for moderate dollar amount of error or loss (relative to the size of the program), some violation of policy, other compensating procedures may exist to correct issue. When an audit report indicates that a breakdown in compliance occurred, risk will be assessed at a minimum of moderate. Nonadherence to policies and procedures, lack of self-monitoring, and a possible future loss of outside funding due to non-compliance will also be assessed at a minimum of moderate.

**High Risk:** Potential for large dollar amount of error or loss, significant lack of monitoring or breakdown in compliance, or wide-spread violation of law. Insufficient compensating procedures exist.

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A listing of all external monitoring reports assessed as low risk are included on page two. The remaining pages present department-specific monitoring reports assessed as moderate and list recommendations made by the external agency, as well as the corrective action taken by the department. No high risk reports were identified for the reporting period.

# Department External Monitoring

## List of Low-Risk Reports

The chart below lists program monitoring reports that had either no findings or findings with little or no dollar amounts of error or loss, strong existing compensating procedures, or findings with minimal program impact:

Department	Programs Monitored	Monitoring Agency
Behavioral Wellness	Medi-Cal Specialty Mental Health Services Waiver Program	Behavioral Health Concepts, Inc
County Executive Office	CSAC-Excess Insurance Authority General Liability Program	CSAC– Excess Insurance
District Attorney	Insurance Fraud Grant Program	CA Dept of Insurance
District Attorney	CA Witness Relocation and Assistance Program	Dept of Justice
District Attorney	Human Trafficking Advocacy, Child Advocacy, and Victim Witness Assistance Programs Site Visits	Cal OES
District Attorney	County Victim Services and eSCARS Programs Site Visit	Cal OES
Human Resources	Employment & Workforce Planning Questionnaire	CA Dept of Human Resources
Probation	California Law Enforcement Telecommunications System	CA Dept of Justice
Probation	Juvenile Justice Crime Prevention Act	CA Sate Auditor
Probation	Automated Criminal History System and FBI’s Interstate Identification Index	CA Dept of Justice
Probation	Veteran Treatment Grant	Substance Abuse and Mental Health Services Administration
Probation	Standards and Training for Corrections Program FY 18-19	Board of State and Community Corrections
Public Health	AIDS Drug Assistance Program	CA Dept of Public Health; Office of AIDS
Public Health	Ryan White Part B HIV Care Program	CA Dept of Public Health; Office of AIDS
Public Health	Targeted Case Management	DHCS Audit & Investigations
Public Health	Medicare Cost Report Annual Review FY 17-18	National Government Services
Public Health	Medi-Cal FQHC FY 15-16	DHCS Audit & Investigations
Social Services	CalFresh/Supplemental Nutrition Assistance Program	CA Dept of Social Services
Social Services	WIOA– Equal Employment Opportunity Desk Review	CA Employment Development Dept
Social Services	CalWORKS Eligibility Case File Review	CA Dept of Social Services
Social Services	Work Incentive Nutritional Supplement Work Participation Rate	CA Dept of Social Services
Social Services	IHSS State Quality Assurance Review	CA Dept of Social Services

# Public Works

The Public Works Department received one monitoring report for FY 2019-20. The California Integrated Waste Management Fee Review is presented below.

Program	Monitoring Agency	Risk Level
California Integrated Waste Management Fee	CA Dept of Tax and Fee Administration	Moderate Risk

### **Purpose of Monitoring**

To audit the California Integrated Waste Management Fee submitted to the California Department of Tax and Fee Administration (CDTFA) for the period from April 1, 2017 through September 30, 2019.

### **Findings**

Feepayer’s initially filed return for the third quarter of 2017 overstated tonnage resulting in an overpayment of \$2,762.45. Feepayer subsequently filed an amended return reducing claimed tonnage and requesting a refund of overpayment. During the course of examination feepayer provided support which identified actual tonnage for the period was less than submitted on the amended return resulting in a claimed refund due to feepayer of \$2,844.80. Audited claim confirms refund due to feepayer of \$2,844.80.

### **Corrective Action Taken**

Updated claim for refund filed with headquarters with lead auditor’s recommendation that the revised feepayer claim was correct and the amount of \$2,844.80 for the third quarter of 2017 be approved in full. In addition, the Resource Recovery and Waste Management Division (RRWM) has instituted the following changes (1) the internal deadline for filing returns and submitting claims for payment of fees to CDTFA has been moved up 10 days to allow more time for review of data (2) an additional approval is now required prior to filing. Finally, the RRWM is exploring the use of excel tools to check and automate previously manual processes used to compile data to file returns.



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Photos by Mike Eliason*