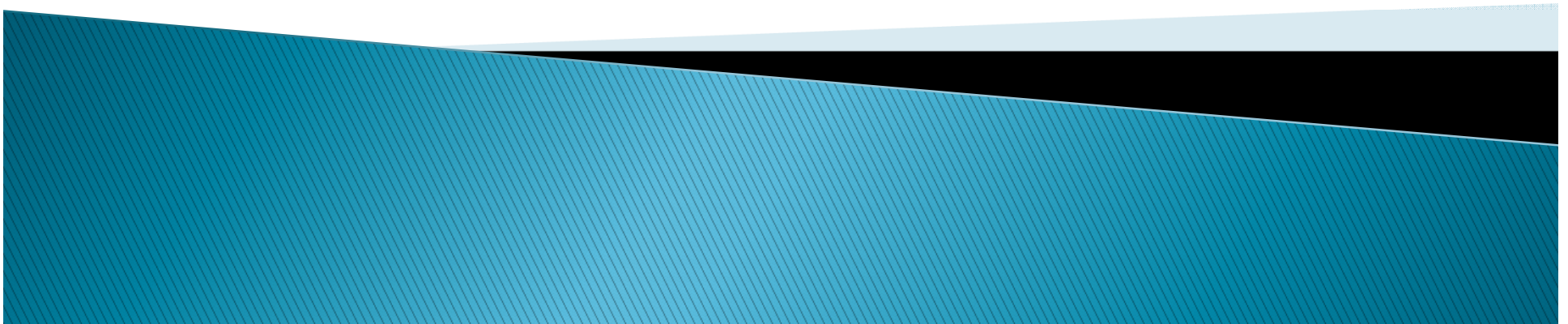


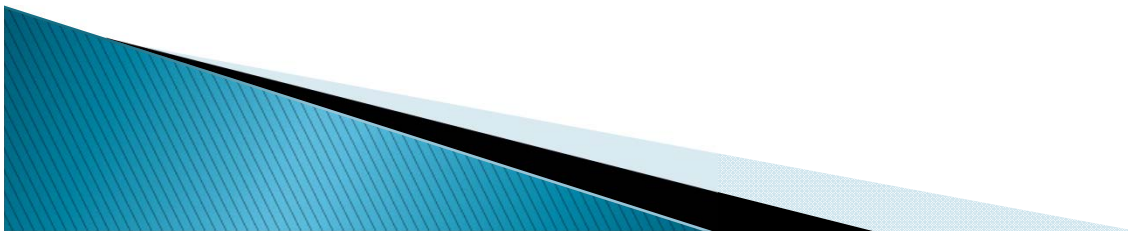
County Monitoring Reports

Presented by the Santa Barbara County
Auditor–Controller



Agenda

- ▶ County-wide Monitoring
- ▶ Department Monitoring
- ▶ Recommended Action



County-wide Monitoring

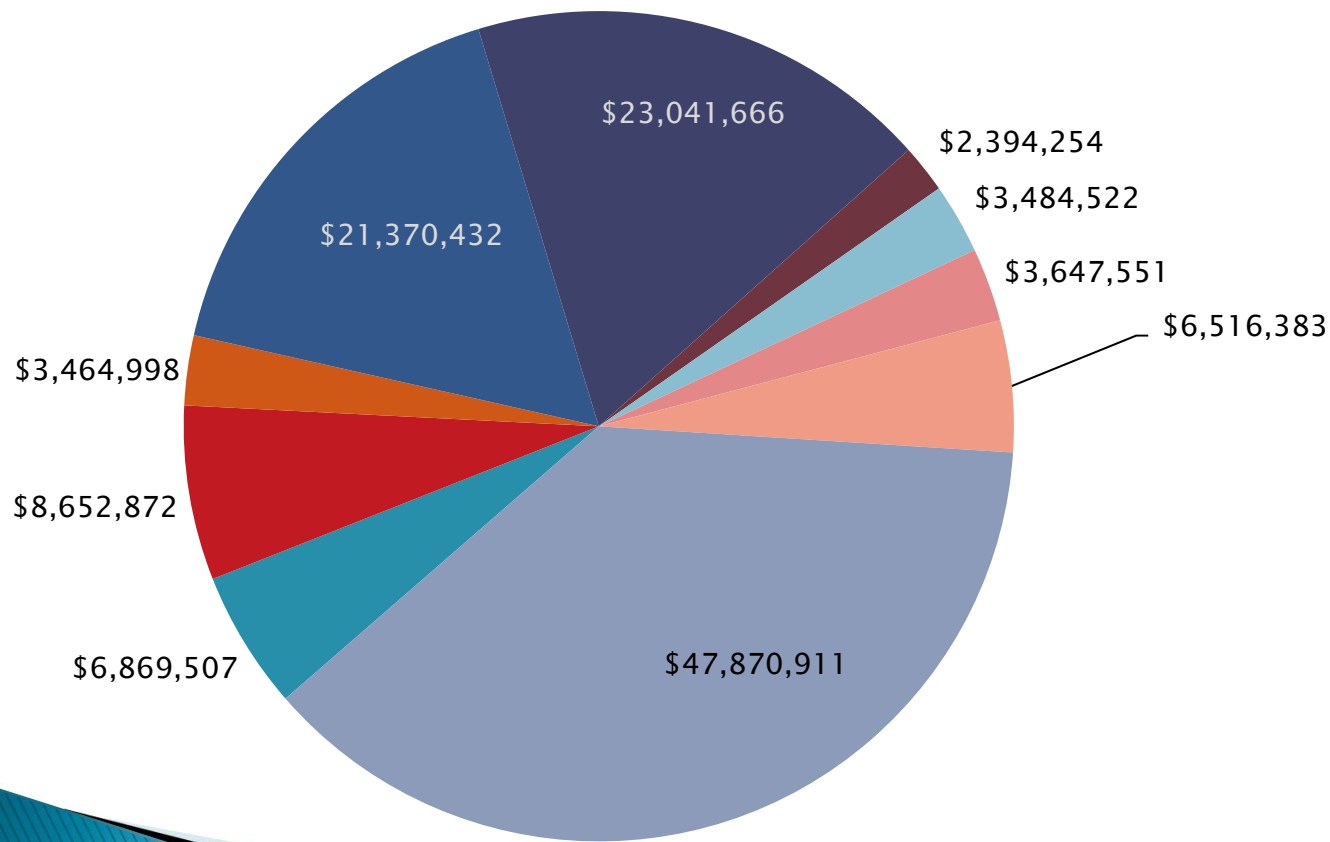
- ▶ Two large annual County-wide monitorings:
 - CAFR Audit, financial audit
 - Evaluate whether the financial statements are presented in accordance with Generally Accepted Accounting Principles
 - FY 13-14 report filed with your board on October 7, 2014
 - Single Audit, compliance audit
 - Evaluate whether County expended Federal awards/grants in accordance with law
 - Look at a sample of grants, based upon risk assessment

Both audits are performed by an external independent CPA firm (Brown Armstrong, CPAs)



County-wide Monitoring Single Audit FY13/14 (continued)

Programs/Departments Selected Due to Risk



- Food Stamps
- Foster Care
- Adoption Assistance
- Temporary Assistance for Needy Families
- Medicaid Cluster
- CDBG Cluster
- HOME Investment Partnerships Program
- WIA Cluster
- Highway Planning & Construction
- Other Programs Not Selected

Programs Selected: \$79,442,185
All Programs: \$127,313,096

Federal Program Findings

Program	FY 12/13 Compliance Requirement Findings	FY 13/14 Compliance Requirement Findings
Foster Care	Eligibility	Eligibility
Medical Assistance Program (Medicaid)	Eligibility	Eligibility
Supplemental Nutrition Assistance Program (Food Stamps)	Special Tests & Provisions	Special Tests & Provisions
Adoption Assistance Program	Eligibility	Eligibility
Temporary Assistance for Needy Families	Eligibility and Special Tests & Provisions	None
Workforce Investment Act (WIA) Cluster	Special Tests & Provisions	None
Community Development Block Grants/Entitlement Grants Cluster	Subrecipient Monitoring	None
HOME Investment Partnership Program	Subrecipient Monitoring and Special Tests & Provisions	None
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	Eligibility	None



County-wide Monitoring Single Audit (continued)

▶ County Comparison Chart

	Santa Barbara	Marin	Monterey	Placer	San Luis Obispo	Santa Cruz	Solano	Sonoma	Tulare
Risk-Type	High	High	Low	Low	High	Low	High	High	Low
Audit Opinion	Q	U	U	U	U	U	U	U	U
Significant Deficiencies	Yes	No	No	Yes	No	No	Yes	Yes	No
# of Eligibility Findings	3	0	0	0	0	0	1	0	0
# of Special Tests & Provisions Findings	1	0	0	0	0	0	1	3	0
# of Subrecipient Monitoring Findings	0	0	0	0	0	0	1	0	0
# of Other Types of Findings	0	0	0	2	0	0	2	0	0

Q - Qualified

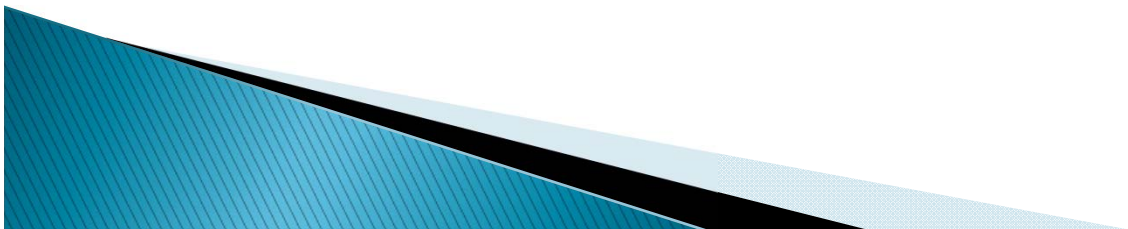
U - Unqualified

Santa Barbara data for FYE 6/30/14.

Data from other Counties for FYE 6/30/13.

Department Monitoring

- ▶ External Monitoring Report
 - Monitoring performed by State, Federal or Other Agencies
 - Primarily to determine compliance with contracts and/or other legal regulations
 - Provides information on strengths and weaknesses in departmental policies and procedures
 - The external monitoring report summarizes all monitoring (departmental) reports received during the period July 1, 2013 to June 30, 2014



Department Risk & Findings

For departments with moderate and high risk findings.

Department	FY 12/13		FY 13/14		Trend in Findings
	Risk Type	# of Reports with Findings	Risk Type	# of Reports with Findings	
ADMHS	Moderate & High	5	Moderate & High	4	Decrease
Auditor–Controller	Moderate	1	Low	0	Decrease
Child Support	Low	0	Moderate	1	Increase
Clerk–Recorder Assessor	None	N/A	Moderate	1	Increase
Community Services	Moderate & High	8	Moderate & High	2	Decrease
County Executive Office	None	N/A	Moderate	1	Increase
Human Resources	Low	0	Moderate	1	Increase
Probation	Moderate	1	Moderate	1	None
Public Health	Moderate	1	Low	0	Decrease
Public Works	Moderate	1	Low	0	Decrease
Social Services	Moderate & High	11	Moderate	10	Decrease
Treasurer–Tax Collector	Moderate	1	Low	0	Decrease

Recommended Board Action

- ▶ Receive and file the County of Santa Barbara's Single Audit Report for the fiscal year ended June 30, 2014.
- ▶ Receive and file the Auditor–Controller's Report on the External Monitoring Reports of County Departments for July 1, 2013 through June 30, 2014.

