

LOSS OF PUBLIC PROPERTY REPORTED TO INTERNAL AUDIT
7/1/2013-6/30/2014

DEPT/LOCATION/OUTSIDE AGENCY	TYPE/DESCRIPTION	DATE REPORTED	AMOUNT REPORTED	DISPOSITION
ALCOHOL DRUG & MENTAL HEALTH	Inaccurate Time Coding	9/26/2013	Not calculated.	Memorandum with recommendations issued by Internal Audit to improve internal controls. Contractor on Payroll contract terminated.
	Lompoc Clinic Burglary	10/22/2013	\$270 of petty cash, \$200 in equipment and an unknown amount of gift cards	Reported to law enforcement. Memorandum with recommendations issued by Internal Audit to improve internal controls. Department will install cameras and motion sensor floodlights, activate security alarm, and establish controls for tracking donated gift cards.
	Santa Barbara Clinic, Missing Petty Cash	12/23/2013	\$255	Reported to law enforcement. Memorandum with recommendations issued by Internal Audit to improve internal controls. Department has replaced broken petty cash box with a functional box and verified security access to ensure that appropriate restrictions are made.
	Lompoc Clinic, Missing Petty Cash	6/17/2014	\$100	Reported to law enforcement. Eliminated petty cash box.
AUDITOR-CONTROLLER	Payments sent to the incorrect vendor's bank account	8/14/2013	\$24,054	Collection process initiated and a repayment plan has been executed.
	County Warrants Cashed by Other than the Intended Vendor	1/16/14 and 2/11/14	\$821	Vendors have filed fraud claims with Bank of America. Funds for one warrant amounting to \$300 have been recovered and reissued to the intended vendor.
	Payments sent to two incorrect vendors' bank accounts	2/25/2014	\$829	Collection process initiated and a repayment plan with one vendor has been executed for \$771.
COMMUNITY SERVICES/PARKS	Cachuma Park, Missing Cash Deposits	9/20/2013	\$14,361	Reported to law enforcement. Arrest and restitution orders made. Memorandum with recommendations issued by Internal Audit to improve internal controls.
PLANNING AND DEVELOPMENT	Burglary	12/12/2013	\$90, \$100 in stamps, credit card, \$26,000 in customer checks	Reported to law enforcement. Memorandum with recommendations issued by Internal Audit to improve internal controls. The Department verified that no charges were made on the stolen credit card and instructed customers to cancel the missing checks. The Department has also moved the safe to a more secure location, installed exterior lighting, and adjusted doors to automatically close upon opening.
PROBATION	Fire at Lompoc Building, Equipment Damaged	9/6/2013	\$7,537 of Equipment	Reported to law enforcement.
	Stolen firearm from vehicle	4/2/2014	\$751	Reported to law enforcement. The employee has repaid the County for the cost of the stolen firearm. The department requires a yearly training course regarding firearm safety.
PUBLIC HEALTH	Missing Cash Deposit	11/14/2013	\$225	Memorandum with recommendations issued by Internal Audit to improve internal controls. Department plans to update cash handling procedures at remote locations and to utilize security cameras more effectively.
	Gift Shop Burglary	11/25/2013	\$850	Reported to law enforcement.
	Misuse of Funds by Employee	2013	\$2,213	Reported to law enforcement. Memorandum with recommendations issued by Internal Audit to improve internal controls. Department has created a written policy and procedure and now reviews supporting documentation before authorizing procedures. Disciplinary action taken.
SHERIFF	Counterfeit Bill	1/28/2014	\$100	Memorandum with recommendations issued by Internal Audit to improve internal controls. The department plans to retrain its staff on cash handling procedures.