



**BOARD OF SUPERVISORS
AGENDA LETTER**

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

Agenda Number:

**Submitted on:
(COB Stamp)**

Department Name: County Executive Office
Department No.: 012
Agenda Date: April 21, 2026
Placement: Departmental Agenda
Estimated Time: 45 MINUTES
Continued Item: No
If Yes, date from:
Vote Required: Majority

TO: Board of Supervisors
FROM: Department Director(s): County Executive Officer, Mona Miyasato
Contact: Assistant County Executive Officer, Tanja Heitman
Contact: Deputy County Executive Officer, Rana Warren
SUBJECT: Options Related to Implementation of an Office of Inspector General Pursuant to Government Code Section 25303.7

DocuSigned by:
Mona Miyasato
41846F5C725B460...

County Counsel Concurrence

As to form: Choose an item.

Other Concurrence:

As to form: No

Auditor-Controller Concurrence

As to form: Yes

Recommended Actions:

That the Board of Supervisors:

- a) Receive and file a report on oversight options related to the Sheriff's Office, including implementation of an Office of Inspector General per Government Code Section 25303.7;
- b) Provide direction as appropriate; and
- c) Determine that the above actions are not a project under the California Environmental Quality Act (CEQA), because pursuant to sections 15378(b)(4) and 15378(b)(5), the recommended actions consist of organizational, administrative, or fiscal activities of government that will not result in direct or indirect physical changes to the environment.

Summary Text:

Following a February 10, 2026, report related to overtime usage by the Santa Barbara County Sheriff's Office (SBSO), your Board requested analysis of the Board's authority and options under Assembly Bill (AB) 1185 to establish an Inspector General for fiscal and administrative oversight of the Sheriff's Office, including scope, cost, and implementation considerations.

This report provides analysis regarding your Board's options for financial and administrative oversight over SBSO, including establishing an Office of Inspector General (OIG) per Government Code Section 25303.7 and an alternative option of establishing a position in the Auditor Controller's Internal Audit Division to oversee SBSO budget and fiscal activity and practices.

Discussion:

On February 10, 2026, your Board received a report conducted by the Internal Audit (IA) Division of the Office of the Auditor-Controller regarding SBSO Overtime Usage. The presentation outlined a trend of increasing unbudgeted costs associated with SBSO overtime pay and analyzed overtime usage in Fiscal Year (FY) 2024-25. Following review of FY 2024-25 SBSO timesheet, payroll, and general ledger data coupled with review of SBSO MOUs, IA determined that there were some opportunities for improvement over the administration, monitoring, and reporting of SBSO overtime.

In the resulting discussion, your Board directed Auditor-Controller staff to continue its auditing of overtime by 1) reporting on the five County departments that generate the highest amount of overtime, including SBSO (to return to the Board by October 1, 2026) and 2) providing a monthly overtime report for SBSO for a period of six months. Additionally, the Board directed CEO staff to return with an analysis of the Board's authority, through AB 1185, to create an OIG, as a tool to support increased oversight of SBSO fiscal and administrative functions. As an alternative for your Board's consideration, the CEO also engaged the Auditor to develop a dedicated position to meet the objectives.

Office of Inspector General

Authorities and Role: Government Code § 25303.7 authorizes California counties to establish an OIG and establishes the scope and authority of an OIG as follows:

- The OIG assists the board of supervisors with its duties pursuant to § 25303 (to supervise the official conduct of County officers) that relate to the sheriff.
- The OIG has independent authority to issue subpoenas as necessary to examine witnesses, county officers, and documents relating to the sheriff's office.
- The OIG has access to peace officer and custodial officer personnel records, subject to the confidentiality of these records per Penal Code § 832.7.
- The OIG cannot obstruct the investigative functions of the sheriff and one ground on which sheriffs can challenge subpoenas if they can prove that they interfere with sheriff investigations.

The OIG maintains the above investigative functions and has discretion to address a wide range of concerns. In several counties across California, where an OIG has been established, their focus has been to address internal affairs investigations, officer-involved shootings, in-custody deaths and misuse of police powers.

In researching options, eleven counties were identified as having a structure involving an OIG and/or a Civilian Oversight Commission or similar body. Seven of them predated the passing of AB1185 and involved various combinations of voter initiatives and Board actions. Several counties, including Marin, Alameda, San Mateo and Santa Cruz have more recently adopted ordinances or resolutions to establish increased oversight. (This list is not exhaustive. There may be other counties that have established OIG's and/or Commission's more recently or are in the process of doing so.)

Staffing and Cost: Counties such as Marin have allocated an OIG budget equal to 1% of the sheriff's budget, with counties such as San Francisco estimating OIG investigative staff equating to one

investigator per every one hundred Sheriff staff. If this method were applied in Santa Barbara County, given the SBSO budget and staff, this would equate to an OIG budget of \$2.28 million, which includes approximately 7 investigative staff. This level of staffing and funding would not be recommended in light of the County's current fiscal situation. Given other counties' experiences, a minimum of 2.0 FTE's—an Inspector General and one support staff—would be recommended.

In other jurisdictions, the position is often filled by an attorney with familiarity in criminal justice operations and significant auditing or investigative experience. Existing OIGs have experienced legal disputes and conflicts related to subpoenas, personnel records, or the OIG's investigative functions, and in some situations, have required outside counsel to assist with disputes or court appearances. The OIG reports directly to the Board of Supervisors but operates independently in terms of budget oversight, operational responsibilities, staff oversight, etc. As one example, the recently established IG role in Marin County is anticipated to stand up the Office of the Inspector General; establish policies and procedures to provide active and continual monitoring of the Sheriff Office's compliance with its policies, procedures, training, practices and governing laws; serve as staff to the Civilian Oversight Commission; prepare reports and recommendations detailing the work of the Commission and the OIG; and effectively engage the community.

Advantages of an OIG: Each county has discretion in terms of how they structure the position and its role, but the primary mechanism used to effectively obtain information and records is subpoena power authorized under the statute. The Board will have authority to appoint the OIG, and the OIG will have independent authority to carry out investigations, including the scope and topics of investigation. The OIG could be established through resolution or ordinance with related budget and personnel actions.

Disadvantages of an OIG: Given the Board's particular focus on financial oversight, an OIG would benefit from specialized understanding of sheriff operations and fiscal expertise – a combination that may be difficult to obtain. Additionally, there may be considerable delay in obtaining investigative results given the time needed to onboard an OIG, initiate investigations, and subsequently issue findings. Similar to the Board of Supervisors' current authority, the OIG would not be able to control SBSO operations, and therefore, its impact may be limited as compared to community expectations.

Internal Audit Position Dedicated to Sheriff Oversight (in lieu of OIG)

Authorities and Role: Pursuant to California Government Code §§ 26880 – 26883, the Auditor has broad auditing authority to examine and audit the accounts and records of all offices, departments, and institutions under the control of the Board. The Board also has broad authority to direct the Auditor to audit certain functions. Creation of an audit position dedicated to SBSO oversight would encompass review and audit of the following:

- Overtime compliance and controls
- Financial status and budgetary controls
- Internal controls and financial systems
- Contract management and procurement compliance
- Commissary operations and revenue accountability
- Accounts receivable and collections
- Asset management and inventory controls
- Other risk-based operational and financial areas

Advantages of Auditor Position: The Auditor is particularly primed to conduct fiscal auditing and oversight functions given the Auditor's expertise in financial accountability, internal controls, and operational efficiency. The Auditor is presently performing SBSO overtime reporting consistent with the Board's February 10th direction, and reports that it has professional relationships that can be

immediately deployed to effectuate the oversight goals of this Board. Additionally, use of the Auditor would only require one full-time Senior Auditor position who could leverage internal audit functions including audit tools, methodologies, and systems access which are already established. The Board could establish this through Board budget and personnel action.

Disadvantages of Auditor Position: While the Auditor is well-suited for fiscal auditing and systems oversight, the scope of review would be more limited than that of an OIG and would not include review or analysis of conditions of the jails, internal affairs investigations, officer-involved shootings, in-custody deaths, and misuse of police powers. Additionally, the Auditor would lack subpoena power and would rely on its auditing authority to access SBSO records and personnel. As is the case for the OIG, the Auditor lacks control over sheriff operations, thus the Auditor's ultimate impact may also be limited. The Auditor's position description can be found in Attachment 1.

Options:

The following options could be considered singularly or jointly as well as the potential for phased approaches. These include the following:

1. OIG: Establish an Office of Inspector General (OIG). (Estimated cost of \$536,500 annually.)
2. Internal Audit Position: Establish an Internal Audit position dedicated to Sheriff oversight. (Estimated cost of \$180,734 annually.)
3. Phased Approach: Utilize a combination of the two options above. The Board could take a phased approach by first initiating an Internal Auditor position while retaining the option of an OIG after a more complete body of audits or potential improvements in management oversight have been attempted. (Estimated cost of \$180,734 -\$536,500 annually.)
4. Simultaneous Approach: Establish an Internal Audit position dedicated to Sheriff oversight while simultaneously adopting a resolution that would allow the Board to appoint an OIG for a limited scope or term. Limited scope or term appointments would be accomplished through contractors. This would allow flexibility to ensure that investigations or reviews that might extend past the Auditor's authority are able to move forward. It would still require budget actions to set aside funds so that contracts could be quickly accessed. (Estimated cost of \$180,734 annually; \$250,000 one-time.); or
5. Evaluate monthly overtime reports and reconsider in the future: Take no action and allow increased reviews and monthly reporting by the Auditor's Office, as well as other internal controls through the County Executive Office to proceed. Staff could return to the Board for reconsideration of an OIG or Internal Audit position each year, so the Board could assess progress and outcomes.

Currently, the Board will be receiving monthly SBSO overtime reports from the Auditor. Use of additional structures could be considered as part of a future phase in oversight as appropriate. If ultimately the Board is not satisfied that these are sufficiently effective and seeks additional oversight measures, the Board could move to establish an OIG later, and the Auditor's work would provide a strong foundation of financial review from which the OIG could build upon.

Background:

Assembly Bill 1185 was first introduced in 2017 after Sacramento Sheriff's deputies shot an unarmed African American man with serious mental health issues in the back as he ran from them across Route 50 during rush hour. The Sacramento Sheriff's Office then attempted to block access to department records and files and banned the external investigator from the county jails and the department's headquarters. The bill was further driven by longstanding concerns about limited accountability over sheriffs—particularly related to jail conditions, misconduct, and costly litigation—as well as ambiguity about the Board's legal authority to supervise independently elected officials.

AB 1185 ultimately passed in 2020 and became effective January 1, 2021. AB 1185 amended the Government Code to include Section 25303.7, which outlines the responsibilities and authority of a county board of supervisors regarding sheriff oversight. AB 1185 codifies and confirms every county's ability to establish a sheriff oversight board and/or an inspector general, and grants subpoena powers, either by board of supervisor action or vote of county residents and allows a Board of Supervisors to establish a civilian oversight board, an OIG, or both to carry out that responsibility. AB 1185 authorizes these oversight bodies to investigate sheriff operations and grants subpoena power to compel testimony and documents.

The oversight board component can be utilized independently or in conjunction with an OIG. It is intended to provide additional public transparency and policy review as well as participating in investigations, typically serving in an advisory role to the Board.

Fiscal, Staffing, and Facilities Impacts:

Establishment of an OIG will require minimum staffing of at least one Inspector General, at an approximate cost of \$376,000, and one department business specialist, at an approximate cost of \$160,500, for a total annual cost of \$536,500. There may also be other overhead and operational costs, as well as additional facilities impacts depending on where the OIG is located.

If the Board elects to proceed with a new position in the Auditor's Office, the staffing impact would be the addition of one full-time equivalent Senior Auditor, at a fully loaded cost of approximately \$180,734. As this individual would be in the Auditor's Internal Audit Division, facilities impacts are not anticipated.

Utilizing an OIG on a case-by-case basis would require budgeting a set aside so that funds were available as needed. It is suggested that initially a set aside of \$250,000 be established that could be adjusted based on the scope of particular investigations.

General fund dollars, either one-time or ongoing depending on the duration the Board elects, would be required to fund any of the options. Should the Board want to pursue this in FY 2026-27, staff would recommend using one-time dollars for two years and then reassess the funding need and sources, given the General Fund deficits next year and beyond.

Attachments:

Attachment 1 –Financial Review of the Santa Barbara County Sheriff's Office

Contact Information:

Rana Warren
Deputy County Executive Officer
rwarren@countyofsb.org