

COUNTY OF SANTA BARBARA  
County Executive Office

# Options Related to Implementation of an Office of Inspector General

April 21, 2026



## Background

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- February 10, 2026, Internal Audit provided your Board with a report on Sheriff's overtime.
- The report analyzed overtime usage in FY 2024-25 and reviewed Sheriff's timesheet, payroll, general ledger data and relevant Sheriff MOUs.
- Internal Audit found opportunities for improvement over the administration, monitoring, and reporting of Sheriff's overtime.
- Board directed Internal Audit to provide a monthly report on Sheriff's overtime for a period of six months.
- Board directed CEO to report on Board's authority to create an Office of Inspector General for fiscal and administrative oversight of the Sheriff's Office.
- CEO engaged Auditor to develop an option for a position within Internal Audit to oversee Sheriff's budget and fiscal practices.



## Assembly Bill 1185

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- Intended to address limited accountability over sheriffs and ambiguity regarding the Board's authority to supervise independently elected officials.
- Effective January 1, 2021, AB 1185 allows a county to establish a sheriff oversight board and/or an inspector general either by board of supervisor action or vote of county residents.
- Authorizes investigation of sheriff operations and grants subpoena power to compel testimony and documents.
- Amended Government Code to include § 25303.7 which outlines the responsibilities and authority of a county board of supervisors regarding sheriff oversight.



## Inspector General (IG) Authority and Role

- Government Code § 25303.7 authorizes California counties to establish an IG and establishes the IGs scope.
- Independent authority to issue subpoenas to examine witnesses, county officers, and documents relating to the sheriff's office.
- Access to peace officer and custodial officer personnel records, subject to confidentiality requirements.
- Cannot obstruct a sheriff's investigative functions and sheriffs can challenge subpoenas if they interfere with sheriff investigations.
- In other jurisdictions, IG has been focused on internal affairs investigations, officer-involved shootings, in-custody deaths and misuse of police powers.



# IG Considerations

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- Advantages:
  - Board appointed
  - Independent authority to investigate
  - Broad scope
  - Subpoena power
- Disadvantages:
  - Higher cost
  - Requires specialized understanding of sheriff operations and fiscal expertise
  - Delay in implementation time
  - No control over sheriff operations
  - Potential overlap with existing oversight
- Staffing and Cost
  - Other jurisdictions estimate 1% of sheriff's budget with 1 staff member per every 100 sheriff staff; \$2.28 million with 7 investigative staff
  - Minimum of 2.0 FTEs: 1 IG and 1 support staff
  - \$536,500 annually



## Audit Position Authority and Role

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- Per California Government Code §§ 26880 – 26883, the Auditor has broad auditing authority to examine and audit the accounts and records of all offices under the Board’s control.
- Board can direct Auditor to audit certain functions.
- Audit position dedicated to Sheriff oversight could encompass review/audit of:
  - 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



# Audit Position Considerations

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- Advantages:
  - Expertise in financial accountability, internal controls, and operational efficiency
  - Well-positioned to conduct fiscal auditing and oversight functions
  - Already performing SBSO overtime reporting
  - Quick implementation using current structures, resources and existing professional relationships
  - Less costly; requires only one additional full-time Senior Auditor
  - Can utilize established audit tools, systems access, and methodologies
- Disadvantages:
  - More limited scope
  - Lacks subpoena power, limiting investigatory authority
  - Must rely on existing auditing authority to access records and personnel
  - No control over sheriff operations, which may limit overall impact
- Staffing and Cost
  - 1 FTE Senior Auditor
  - \$180,734 annually



# Options

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- 1) **OIG: Establish an Office of Inspector General.** (\$536,500 annually)
- 2) **Internal Audit Position: Establish an Internal Audit position dedicated to Sheriff oversight.** (\$180,734 annually)
- 3) **Phased Approach: Utilize a combination of options above by first initiating an Internal Auditor position while retaining option of an IG after additional audits and management oversight attempted.** (\$180,734 - \$536,500 annually)
- 4) **Simultaneous Approach: Establish an Internal Audit and adopt a resolution to allow the Board to appoint an IG for a limited scope or term.** (\$180,734 annually; \$250,000 one-time)
- 5) **Evaluate and Reconsider in Future: Take no action and allow increased reviews and monthly reporting by the Auditor's Office, as well as other internal controls through the CEO to proceed. Staff could return to the Board for reconsideration each year, so the Board could assess progress and outcomes.** (\$0)



## Recommended Actions

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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.



Thank you

