

Attachment A



Security Incident and Loss of Public Property Report

For the period of July 1, 2024—June 30, 2025



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COUNTY
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FUTURE

County of Santa Barbara
Office of the Auditor-Controller
Internal Audit Division

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Photo: Entrance to Ellwood by R. Thomas

Security Incident and Loss of Public Property

Background

The County is entrusted with significant public funds and property and is committed to maintaining the highest standards of integrity and accountability in their use and protection. The adoption of Resolution No. 11-432 established the Fraud, Theft, and Loss Policy which requires departments to promptly report incidents involving the loss of public funds or property to the Auditor-Controller.

The Internal Audit Division of the Office of the Auditor-Controller reviews, tracks, and categorizes reported security incidents and property loss. When a security incident or loss of property is reported by a department, Internal Audit reviews adherence to relevant County policies and procedures in addition to obtaining supporting documentation, including police reports, when appropriate. Reported security incidents and property losses assist Internal Audit in identifying Countywide risks as well as informs the development of the annual Countywide Enterprise Risk Assessment and Internal Audit Plan.

This report presents information on security incidents and property loss (including loss of public funds) by County departments reported during fiscal year (FY) 2024-25. In addition to the current year's losses, the report provides historical context by presenting charts that illustrate the number of incidents, the types of losses, and the total dollar amounts related to reported losses over the past ten fiscal years. Losses related to cash shortages resulting from cashiering operations are reported in the FY 2024-25 Cash Shortages and Overages Report. This report does not include incidents, damages, or losses addressed through liability and property claims via Risk Management, a division of the County Executive Office. The values of losses outlined within this report reflect the amounts reported by departments and have not been offset by any potential property recovery or insurance proceeds.

Departments are requested to self-report losses to Internal Audit. Although Internal Audit confirms the loss value estimates reported by departments, Internal Audit does not perform procedures or provide assurance related to reported loss value estimates. Incident categories are as follows:

Cash Loss: Losses of cash due to theft or mismanagement.

Lost Property: Items that are misplaced or cannot be accounted for.

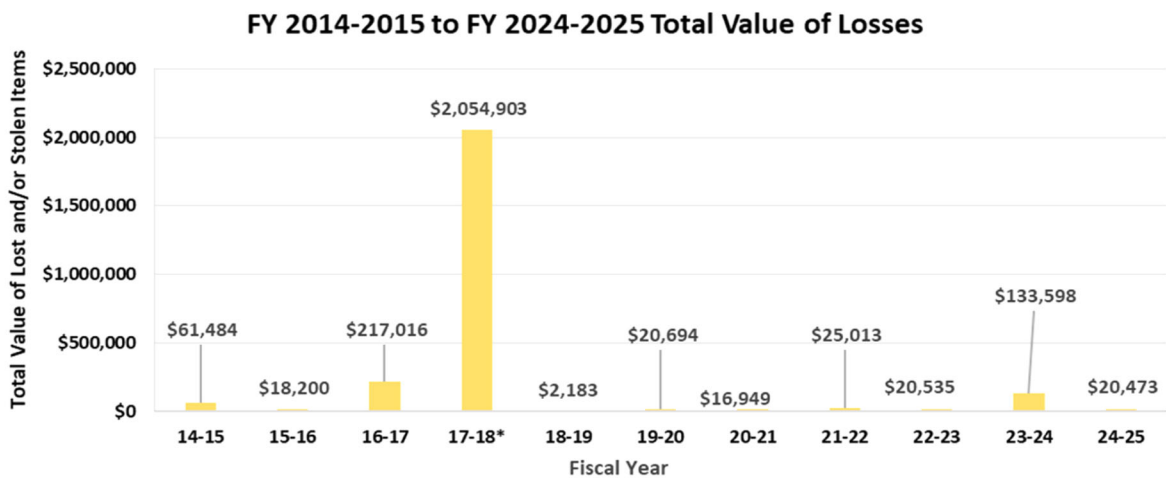
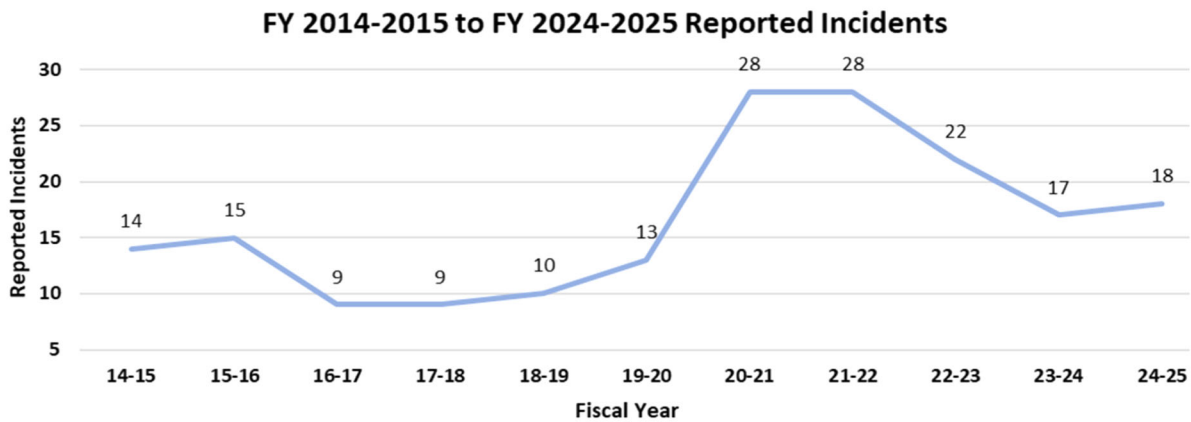
Property Damage/Destruction: Physical damage to, or destruction of, County property.

***Security Incident/Data Breach:** Unauthorized access, disclosure, or compromise of County information.

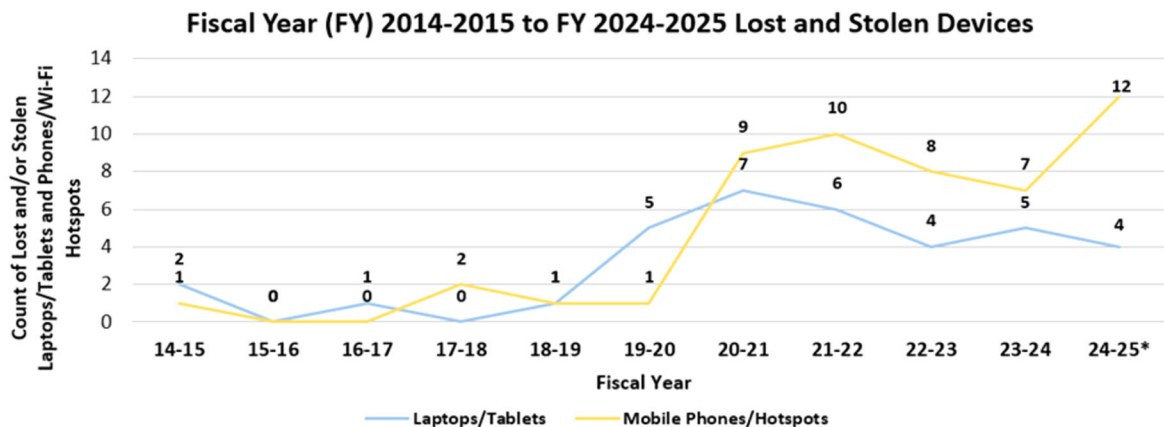
*Security Incidents/Data breaches were added as a new reporting category effective as of FY 2024-25, no reports were received by Internal Audit during this fiscal year.

Security Incident and Loss of Public Property

Historical Data



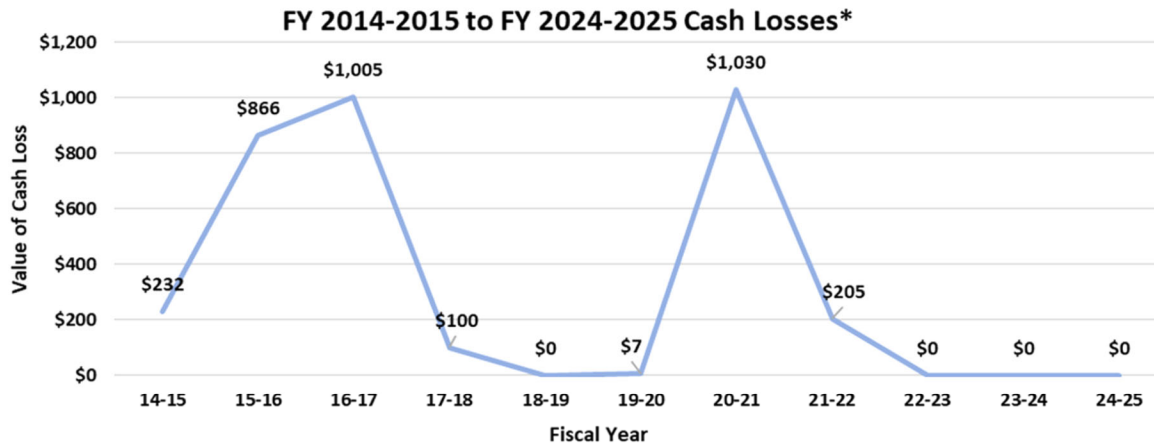
*The majority of this amount is the result of a multi-year fraud event that was discovered in FY 2017-2018



*Wi-Fi Hotspots added as of FY 24-25 and will be included prospectively

Security Incident and Loss of Public Property

Historical Data (Continued)



*The reporting of cash losses is distinct from the reporting of cash shortages. Cash losses are reported directly to Internal Audit by a department while cash shortages and overages are recorded by departments in the County's general ledger system. Please review the "FY 2024-25 Cash Shortages and Overages Report" for a detail of cash shortages recorded in the general ledger system.

Security Incident and Loss of Public Property

List of Security Incidents and Property Loss by Department

DEPARTMENT	REPORTED LOSS	DATE REPORTED TO INTERNAL AUDIT	VALUE OF LOSS REPORTED	DESCRIPTION OF INCIDENT	TYPE
Behavioral Wellness	Damaged Vehicle	08/27/2024	\$1,484	A County vehicle was vandalized at the Lompoc Health Care Center, resulting in a broken window. Repairs were managed by Vehicle Operations as damages did not exceed the deductible.	Property Damage/ Destruction
		Behavioral Wellness Total	\$1,484		
Clerk-Recorder-Assessor	Stolen Landline Phone	05/16/2025	\$35	A County phone was stolen from the Santa Maria Recorder's office.	Stolen Property
Clerk-Recorder-Assessor	Lost Phones (2) and Wi-Fi Hotspot	06/30/2025	\$340	A County Wi-Fi hotspot device and two cell phones were discovered to be missing during an audit of the department's devices. The department's IT procedures were followed that meet or exceed the steps outlined in the Information Technology Department (ITD)'s Property Checklist for Loss, Damage, Theft.	Lost Property
		Clerk-Recorder-Assessor Total	\$375		
General Services	Stolen Vehicle	02/26/2025	\$3,100	A County vehicle was sold at auction to a buyer via credit card. The buyer filed a chargeback with their credit card company and was successful in refunding their money without returning the vehicle. A police report was filed and recovery efforts are underway.	Stolen Property
General Services	Damaged Vehicle	05/15/2025	\$589	A County vehicle was vandalized while parked in the Administration Building's Motor Pool Lot, resulting in body damage. Repairs were managed by Vehicle Operations as damages did not exceed the deductible.	Property Damage/ Destruction
General Services	Stolen Landscape Irrigation	05/31/2025	\$2,450	A two inch landscape irrigation backflow was stolen from the Santa Maria Social Services building.	Stolen Property
		General Services Total	\$6,139		

Security Incident and Loss of Public Property

List of Security Incidents and Property Loss by Department (Continued)

DEPARTMENT	REPORTED LOSS	DATE REPORTED TO INTERNAL AUDIT	VALUE OF LOSS REPORTED	DESCRIPTION OF INCIDENT	TYPE
Information Technology	Stolen Laptop and Wi-Fi Hotspot	05/19/2025	\$2,000	A County laptop and Wi-Fi hotspot device were stolen from an employee's personal vehicle. The department's IT procedures were followed that meet or exceed the steps outlined in ITD's Property Checklist for Loss, Damage, Theft.	Stolen Property
		Information Technology Total	\$2,000		
Planning & Development	Lost Phone	10/28/2024	\$600	A County cell phone was lost by an employee. The department's IT procedures were followed that meet or exceed the steps outlined in ITD's Property Checklist for Loss, Damage, Theft.	Lost Property
		Planning & Development Total	\$600		
Public Health	Stolen Laptop, Wi-Fi Hotspot, and Phone	10/09/2024	\$1,000	A County laptop, Wi-Fi hotspot device, cell phone, and employee's personal belongings were stolen from a rental vehicle. The department's IT procedures were followed that meet or exceed the steps outlined in ITD's Property Checklist for Loss, Damage, Theft.	Stolen Property
Public Health	Lost Phone	04/07/2025	\$48	A County cell phone was lost by an employee. The department's IT procedures were followed that meet or exceed the steps outlined in ITD's Property Checklist for Loss, Damage, Theft.	Lost Property
		Public Health Total	\$1,048		
Public Works	Lost Phone	07/31/2024	\$500	A County cell phone was lost by an employee. The department's IT procedures were followed that meet or exceed the steps outlined in ITD's Property Checklist for Loss, Damage, Theft.	Lost Property
		Public Works Total	\$500		

Security Incident and Loss of Public Property

List of Security Incidents and Property Loss by Department (Continued)

DEPARTMENT	REPORTED LOSS	DATE REPORTED TO INTERNAL AUDIT	VALUE OF LOSS REPORTED	DESCRIPTION OF INCIDENT	TYPE
Social Services	Stolen Laptop	07/03/2024	\$1,500	A rental vehicle was broken into and a County laptop was stolen. A police report was filed and the department's IT procedures were followed that meet or exceed the steps outlined in ITD's Property Checklist for Loss, Damage, Theft.	Stolen Property
Social Services	Lost Phone	07/25/2024	\$630	A County cell phone was lost by an employee. The department's IT procedures were followed that meet or exceed the steps outlined in ITD's Property Checklist for Loss, Damage, Theft.	Lost Property
Social Services	Lost Phone	08/13/2024	\$0	A County cell phone was lost by an employee. The department's IT procedures were followed that meet or exceed the steps outlined in ITD's Property Checklist for Loss, Damage, Theft.	Lost Property
Social Services	Stolen Laptop and Phone	12/12/2024	\$2,500	A former County employee did not return their laptop and iPhone upon separation. The department's IT procedures were followed that meet or exceed the steps outlined in ITD's Property Checklist for Loss, Damage, Theft.	Stolen Property
Social Services	Damaged Vehicle	06/30/2025	\$904	A County vehicle was vandalized at the Workforce Resource Center, resulting in a broken window. Repairs were managed by Vehicle Operations as damages did not exceed the deductible.	Property Damage/ Destruction
Social Services	Damaged Building	06/30/2025	\$2,457	The Department of Social Services building in Santa Maria was vandalized, resulting in a broken window. Repairs were managed by General Services, as the damages did not exceed the deductible.	Property Damage/ Destruction
Social Services	Damaged Vehicle	06/30/2025	\$336	A County vehicle was vandalized while employees were conducting an investigation, resulting in tire damage. Repairs were managed by Vehicle Operations as damages did not exceed the deductible.	Property Damage/ Destruction
		Social Services Total	\$8,327		
		Fiscal Year 2024-2025 Grand Total	\$20,473		



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<https://www.countyofsb.org/258/Auditor-Controller>

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