

# **Attachment C**



# External Monitoring Report

of County Departments, Performed by State, Federal, and Other Outside Agencies  
For the period of July 1, 2024—June 30, 2025



*one*  
**COUNTY**  
*one*  
**FUTURE**

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

Betsy M. Schaffer, CPA, CFE, CPFO, *Auditor-Controller*  
C. Edwin Price, Jr., CPA, CPFO, *Assistant Auditor-Controller*  
Joel W. Boyer, CPA, *Internal Audit Division Chief*

*Photo: Hawk by J. Pena*

# External Monitoring of County Departments

---

## Background

The County organization as a whole, and specific County departments are subject to monitoring by various external entities. The majority of monitoring is performed to ensure State and Federal funds awarded to the County are spent in accordance with applicable regulations and requirements. Instances of non-compliance may result in: 1) the requirement to return funds to the funding agency, 2) reduced funding in future years, and/or 3) increased monitoring costs.

Monitoring can occur at different levels, such as an audit, review, or specific procedures performed on certain processes. Additionally, monitoring periods may vary (i.e. annually, quarterly, on a one-time basis, or randomly).

County policy requires all monitoring performed on departments to be reported to the Office of the Auditor-Controller where the related results are reviewed by the Internal Audit Division. The monitoring results received are included as a component of the annual Countywide Enterprise Risk Assessment and influence the preparation of the annual Internal Audit Plan.

This report presents information from monitoring reports received by County departments and reported to the Auditor-Controller during fiscal year (FY) 2024-25. Any reports presented to the County Board of Supervisors separately, such as the Annual Comprehensive Financial Report and Single Audit Report, are not included in this report. This report also differs from the CEO's Compliance and Accountability Report due to differences in scope, fiscal years presented, and engagement types.

---

Departments are requested to self-assess a risk rating based upon monitoring results. Internal Audit does not provide any assurance for departmental responses. The risk ratings are as follows:

**Low Risk:** Potential for low dollar amount of error or loss, other compensating procedures exist, or minimal program impact.

**Moderate Risk:** Potential for moderate dollar amount of error or loss (relative to the size of the program), some violation of policy, other compensating procedures may exist to correct issue. When a monitoring report indicates that a breakdown in compliance occurred, the risk will be assessed at a minimum of moderate. Nonadherence to policies and procedures, lack of self-monitoring, and a possible future loss of outside funding due to noncompliance will also be assessed at a minimum of moderate.

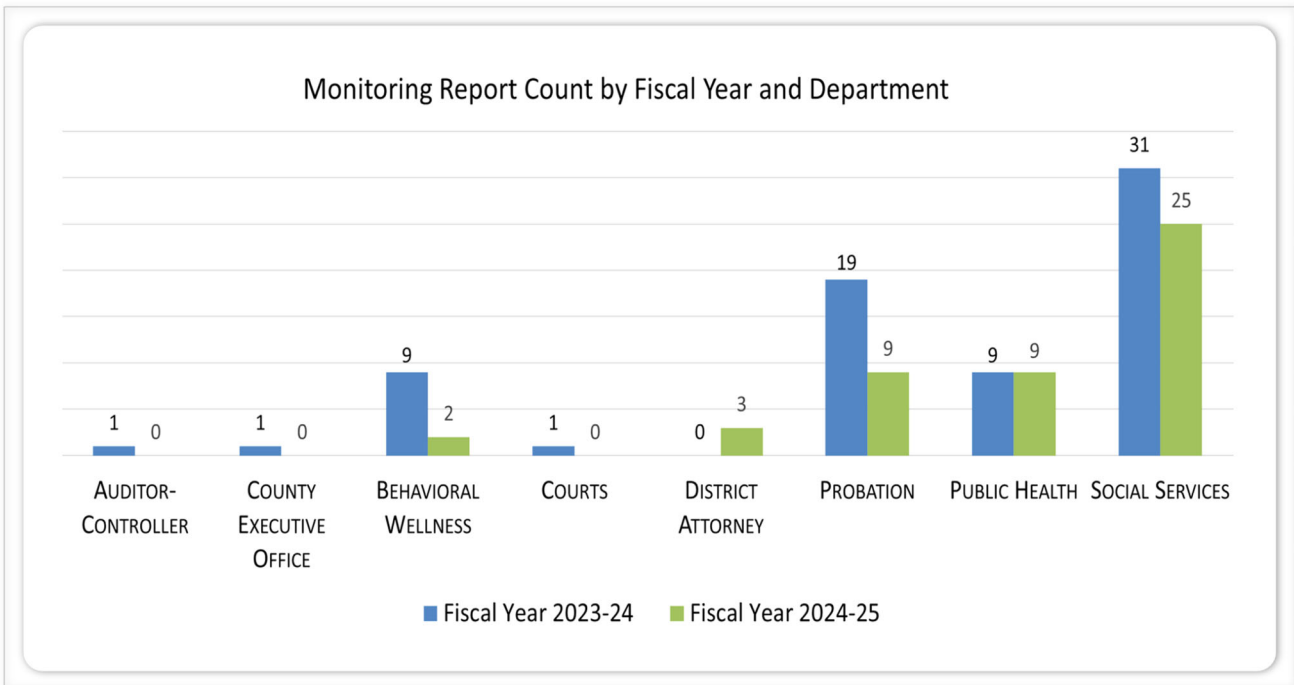
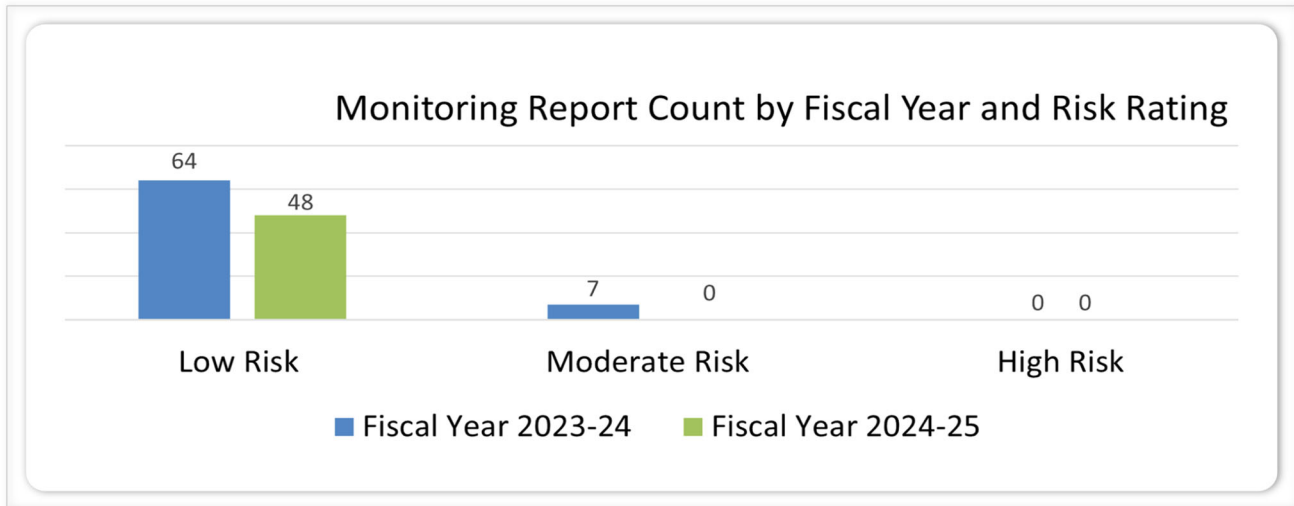
**High Risk:** Potential for large dollar amount of error or loss, significant lack of monitoring or breakdown in compliance, or widespread violation of law. Insufficient compensating procedures exist.

---

# External Monitoring of County Departments

## Background (Continued)

A listing of all external monitoring reports assessed as low risk (48) are included. There were no external monitoring reports assessed as moderate or high risk this fiscal year. The total number of reports decreased from 71 in the prior year to 48 in the current year, largely due to the concentration of triennial and biennial engagements completed in the prior cycle.



# External Monitoring of County Departments

## List of Low Risk Reports

The chart below lists program monitoring reports that had either no findings or findings with little or no dollar amounts of error or loss, strong existing compensating procedures, or findings with minimal program impact:

DEPARTMENT	PROGRAM, MONITORING TYPE & MONITORING PERIOD	MONITORING AGENCY
Behavioral Wellness	Coast Valley Substance Abuse Treatment Center Substance Use Disorder Program Audit FY 2018 – 2019	California Health & Human Services Agency, Department of Health Care Services, Financial Review Outpatient and Behavioral Health Division
Behavioral Wellness	Proposition 64 Cohort 2 Grant Financial Audit May 2021 – April 2024	Brown Armstrong Accountancy Corporation
District Attorney	Automobile and Workers' Compensation Insurance Fraud Programs Financial Statement Audit FY 2023 – 2024	Brown Armstrong Accountancy Corporation
District Attorney	Grant Subawards Performance Assessment FY 2024 – 2025	California Governor's Office of Emergency Services
District Attorney	Insurance Fraud Grant Programs Audit FY 2021–2022 – FY 2023–2024	California Department of Insurance, Fraud Grant Audit Unit
Probation	Automated Criminal History System and FBI Interstate Identification Index Use Audit October 2024 – December 2024	California Department of Justice
Probation	Santa Maria Juvenile Hall Environmental Health Inspection FY 2024 – 2025	California Board of State and Community Corrections
Probation	Santa Maria Juvenile Hall Medical/Mental Health Evaluation FY 2024 – 2025	California Board of State and Community Corrections
Probation	Santa Maria Juvenile Hall Nutritional Health Evaluation FY 2024 – 2025	California Board of State and Community Corrections
Probation	Santa Maria Juvenile Justice Center Environmental Health Inspection FY 2024 – 2025	California Board of State and Community Corrections
Probation	Santa Maria Juvenile Justice Center Nutritional Health Evaluation FY 2024 – 2025	California Board of State and Community Corrections
Probation	Santa Maria Juvenile Justice Center Medical/Mental Health Evaluation FY 2024 – 2025	California Board of State and Community Corrections

# External Monitoring of County Departments

## List of Low Risk Reports (Continued)

DEPARTMENT	PROGRAM, MONITORING TYPE & MONITORING PERIOD	MONITORING AGENCY
Probation	Standards and Training for Corrections Program Review FY 2024 – 2025	California Board of State and Community Corrections
Probation	Welfare and Institutions Code Sections 209 & 885 Targeted Inspection FY 2023 – 2024	California Board of State and Community Corrections
Public Health	Carpinteria Facility Site Review and Medical Record Review October 2024	California Health & Human Services Agency, Department of Health Care Services
Public Health	Certified Unified Program Agency Performance Evaluation FY 2024 – 2025	California Environmental Protection Agency
Public Health	Local Primacy Agency Santa Barbara County Evaluation FY 2023 – 2024	California Environmental Protection Agency, State Water Resources Control Board, Division of Drinking Water
Public Health	Medicare Federally Qualified Health Center Cost Reporting FY 2022 – 2023	Centers for Medicare & Medicaid Services
Public Health	Medicare Federally Qualified Health Center Cost Reporting FY 2023 – 2024	Centers for Medicare & Medicaid Services
Public Health	Pharmacy Inspection April 2025	California Department of Consumer Affairs, State Board of Pharmacy
Public Health	State Water Resources Control Board's Local Oversight Program Contract Audit FY 2021 – 2022 & FY 2022 – 2023	California State Controller, Division of Audits
Public Health	Vaccines for Children Program Compliance Site Visit November 2024	California Health & Human Services Agency, Department of Public Health, Immunization Branch
Public Health	Women, Infants, and Children Supplemental Nutrition Program Financial Review October 2021 – September 2022	California State Controller, Division of Audits
Social Services	CalFresh Negative Quality Control Review September 2023	California Health & Human Services Agency, Department of Social Services, CalFresh Operations Bureau
Social Services	CalFresh Negative Quality Control Review March 2024	California Health & Human Services Agency, Department of Social Services, CalFresh Operations Bureau
Social Services	CalFresh Active Quality Control Review April 2024	California Health & Human Services Agency, Department of Social Services, CalFresh Operations Bureau

# External Monitoring of County Departments

## List of Low Risk Reports (Continued)

DEPARTMENT	PROGRAM, MONITORING TYPE & MONITORING PERIOD	MONITORING AGENCY
Social Services	CalFresh Negative Quality Control Review April 2024	California Health & Human Services Agency, Department of Social Services, CalFresh Operations Bureau
Social Services	CalFresh Active Quality Control Review May 2024	California Health & Human Services Agency, Department of Social Services, CalFresh Operations Bureau
Social Services	CalFresh Active Quality Control Review June 2024	California Health & Human Services Agency, Department of Social Services, CalFresh Operations Bureau
Social Services	CalFresh Negative Quality Control Review June 2024	California Health & Human Services Agency, Department of Social Services, CalFresh Operations Bureau
Social Services	CalFresh Negative Quality Control Review July 2024	California Health & Human Services Agency, Department of Social Services, CalFresh Operations Bureau
Social Services	CalFresh Negative Quality Control Review August 2024	California Health & Human Services Agency, Department of Social Services, CalFresh Operations Bureau
Social Services	CalFresh Active Quality Control Review September 2024	California Health & Human Services Agency, Department of Social Services, CalFresh Operations Bureau
Social Services	CalFresh Active Quality Control Review September 2024	California Health & Human Services Agency, Department of Social Services, CalFresh Operations Bureau
Social Services	CalFresh Negative Quality Control Review September 2024	California Health & Human Services Agency, Department of Social Services, CalFresh Operations Bureau
Social Services	CalFresh Active Quality Control Review October 2024	California Health & Human Services Agency, Department of Social Services, CalFresh Operations Bureau
Social Services	CalFresh Active Quality Control Review November 2024	California Health & Human Services Agency, Department of Social Services, CalFresh Operations Bureau
Social Services	CalFresh Negative Quality Control Review November 2024	California Health & Human Services Agency, Department of Social Services, CalFresh Operations Bureau
Social Services	CalFresh Negative Quality Control Review December 2024	California Health & Human Services Agency, Department of Social Services, CalFresh Operations Bureau
Social Services	CalFresh Negative Quality Control Review January 2025	California Health & Human Services Agency, Department of Social Services, CalFresh Operations Bureau

# External Monitoring of County Departments

## List of Low Risk Reports (Continued)

DEPARTMENT	PROGRAM, MONITORING TYPE & MONITORING PERIOD	MONITORING AGENCY
Social Services	CalFresh Active Quality Control Review February 2025	California Health & Human Services Agency, Department of Social Services, CalFresh Operations Bureau
Social Services	CalFresh Negative Quality Control Review February 2025	California Health & Human Services Agency, Department of Social Services, CalFresh Operations Bureau
Social Services	CalFresh Active Quality Control Review June 2025	California Health & Human Services Agency, Department of Social Services, CalFresh Operations Bureau
Social Services	CalFresh Management Evaluation Review Federal FY 2025	California Health & Human Services Agency, Department of Social Services, CalFresh Operations Bureau
Social Services	Comprehensive and Accessible Reemployment through Equitable Employment Recovery & National Dislocated Worker Grant Monitoring Review September 2021 – September 2024	U.S. Department of Labor Employment and Training Administration
Social Services	In Home Supportive Services Quality Assurance Review FY 2024 – 2025	California Health & Human Services Agency, Department of Social Services, Policy and Quality Assurance Branch, Adult Programs Division
Social Services	Santa Barbara County Special Investigative Unit Compliance Review January 2024	California Health & Human Services Agency, Department of Social Services, Data Stewardship and Integrity Bureau, Research, Automation, & Data Division
Social Services	Temporary Assistance for Needy Families and Work Incentive Nutritional Supplement Work Participation Rate Review Federal FY 2023	California Health & Human Services Agency, Department of Social Services, Community Operations





*Published by the Office of the Auditor-Controller, Betsy M. Schaffer, CPA, CFE, CPFO*

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

*Phone: 805-568-2100, Email: InternalAudit@countyofsb.org*