



BOARD OF SUPERVISORS
AGENDA LETTER

Agenda Number:

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

Department Name: Auditor-Controller
Department No.: 061
For Agenda Of: December 10, 2019
Placement: Administrative
Estimated Time: N/A
Continued Item: No
If Yes, date from:
Vote Required: Majority

TO: Board of Supervisors

FROM: Department Betsy M. Schaffer, CPA
Director(s) Auditor-Controller, 568-2100

Contact Info: Barbara Gilner
Internal Audit Chief, 568-2456

SUBJECT: Loss of Public Property Report

County Counsel Concurrence

As to form: Yes

Auditor-Controller Concurrence

As to form: Yes

Recommended Actions:

That the Board of Supervisors:

- a) Receive and file the Auditor-Controller's Loss of Public Property Report for the period 7/1/2018-6/30/2019.
- b) Determine that the above actions are not a project under the California Environmental Quality Act (CEQA) pursuant to section 15378(b)(5) of the CEQA guidelines, because they consist of administrative activities of the government that will not result in direct or indirect physical changes in the environment.

Summary Text:

The Loss of Public Property Report is provided to your Board as is required under Resolution No. 11-432.

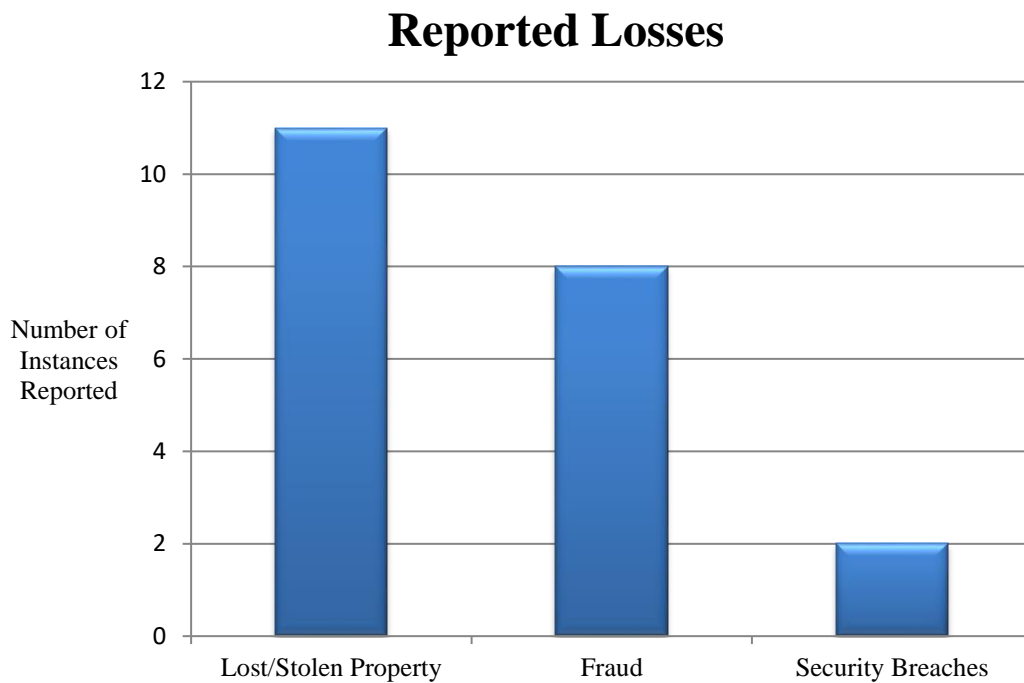
Background:

Resolution No. 11-432 affirms your Board's commitment to maintain a tone of integrity throughout the County, increase management's focus on anti-fraud controls, decrease County losses, and increase the efficiency and results of investigations.

Resolution No. 11-432 implemented policies and procedures recommended by the Auditor-Controller in reporting acts that involve losses of public funds and property. The policies and procedures also require that a report of losses and disposition be provided to your Board on an annual basis.

The Loss of Public Property Report includes substantiated instances of fraud, theft, or loss of funds and/or property occurring between 7/1/2018 – 6/30/2019 reported by departments to the Internal Audit Division of the Auditor-Controller’s Office. This report does not include instances where lost monies or property were subsequently found or recovered from sources other than insurance.

During this period, internal audit work was completed for twenty-one instances of loss that were reported to the Auditor-Controller as shown in the chart below. The status and disposition of each allegation are reported in the Loss of Public Property Report.



Fiscal Analysis:

See Attachment

Attachments:

Loss of Public Property Report

Authored by:

Barbara Gilner, Internal Audit Chief

CC:

Mona Miyasato, County Executive Officer
County of Santa Barbara Department Directors