

**COUNTY OF SANTA BARBARA  
ADMINISTRATIVE MANUAL**

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SUBJECT:	COMPLIANCE AND ACCOUNTABILITY	ITEM NUMBER	<b>2022-003</b>
EFFECTIVE DATE:	DECEMBER 2022	PAGE	1 OF 3
APPROVED ON:		RESPONSIBLE DEPARTMENT:	COUNTY EXECUTIVE OFFICE

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Purpose

To establish authority for and define the County Compliance and Accountability function.

Background

The Board of Supervisors approved the establishment of the Compliance and Accountability function in the County Executive Office on April 5, 2022. The Compliance and Accountability Division consists of a Chief County Compliance and Accountability Officer (designated ACEO) and one County Compliance and Accountability Officer (CCAO) position that report directly to the County Executive Officer. The Compliance and Accountability Division serves as an oversight coordinator, liaison between County departments and the County Executive Officer as well as the enforcement arm of the County Executive Office.

The primary intent of the Compliance and Accountability Division is to perform post audit assessments which include the monitoring and evaluation of corrective action plans prepared by departments in response to internal or external audit or review findings and recommendations. The Compliance and Accountability Division is also available to department management as a resource for guidance on preventative internal control measures as needed. The Compliance and Accountability Division reports the status of departments' remediation efforts to the Board of Supervisors on an annual basis or as deemed necessary by the County Executive Officer.

The Compliance and Accountability Division is distinguished from the Auditor-Controller's Internal Audit function in that the Auditor-Controller performs audit and assurance services, has audit responsibilities required by Government Code, is subject to auditing standards, and is required to be independent from the processes reviewed. The work of the Compliance and Accountability Division is primarily focused on the compliance remediation efforts of departments after audits or reviews are completed to minimize repeat findings, risk exposure to the County and other negative impacts associated with non-compliance.

Policy

This policy is applicable to all County departments and will be enforced by the County Executive Office.

1. The Compliance and Accountability Division is authorized to implement and enforce policies and procedures aimed at promoting transparent and accountable County operations that comply with federal and state laws and regulations as well as County ordinances, and administrative and department procedures, including board directives.

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2. County departments shall inform the Auditor-Controller's Office and the Compliance and Accountability Division of all entrance and exit conferences performed by outside audit agencies and provide the division with the opportunity to attend.
3. Within fourteen (14) days after receiving a finalized audit report, the department head shall provide a copy of the finalized report to the Auditor-Controller's Office and the Compliance and Accountability Division.
4. Within forty-five (45) days after written notice of noncompliance with the foregoing laws and regulations, the department head shall file a written plan of corrective action with the Auditor-Controller's Office and the Compliance and Accountability Division.
5. The Compliance and Accountability Division shall review the corrective action plans, assess the adequacy of internal controls related to the plan and monitor and track the implementation of each recommended corrective measure.
6. Department heads shall ensure the Compliance and Accountability Division is provided timely responses and be collaborative and cooperative in working with the division to address compliance issues or concerns.
7. The Compliance and Accountability Division shall file a report with the Board of Supervisors that includes the status of the implementation of corrective action plans related to completed internal and external audits for the fiscal year period ending June 30 or as deemed necessary by the County Executive Officer.
8. The Compliance and Accountability Division may perform compliance or operational assessments as determined necessary.
9. Establishment and maintenance of internal controls are the responsibility of department management who shall be familiar and comply with all Auditor-Controller policies including the Internal Audit Policy, External Audits Policy, and the Fraud, Theft and Loss Policy.

Procedure

The following procedure will be used by County departments that are subject to audits:

1. Notify the Auditor-Controller's Office and the Compliance and Accountability Division of any audit entrance and exit meetings and provide the division with the opportunity to attend.

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2. Provide a copy of the finalized audit report to the Auditor-Controller’s Office and the Compliance and Accountability Division within fourteen (14) days of receipt of the report.
3. File a written plan of corrective action with both the Auditor-Controller’s Office and the Compliance and Accountability Division within forty-five (45) days of written notice of noncompliance.
4. Accommodate requests from the Compliance and Accountability Division in order to monitor the implementation of the corrective action plan.

*Approved by:*  
*Approved on:*  
*Responsible Department: County Executive Office*

Referenced Documents:

