

**SANTA BARBARA COUNTY
BOARD AGENDA LETTER**



Clerk of the Board of Supervisors
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Agenda Number:
Prepared on: 5/18/04
Department Name: Auditor-Controller
Department No.: 061
Agenda Date: 6/1/04
Placement: Administrative
Estimate Time: N/A
Continued Item: NO
If Yes, date from:

TO: Board of Supervisors
FROM: Robert W. Geis, CPA
Auditor-Controller
STAFF CONTACT: John Torell, CPA
Asst Auditor-Controller, ext 2102
SUBJECT: Audit Report - Public Administrator-Guardian

Recommendation(s):

That the Board of Supervisors: Accept and file the attached "Public Administrator-Guardian Business Process Improvement Audit Report".

Alignment with Board Strategic Plan:

The recommendation(s) are primarily aligned with Goal No. 3. A Strong, Professionally Managed County Organization.

Executive Summary and Discussion:

The Public Guardian serves as conservator of last resort for persons deemed either gravely disabled or incompetent by the court system. The Public Administrator function continues where the Public Guardian function ceases. The Public Administrator will be appointed as executor of an estate when there is no personal representative and/or individual with authority to act. During calendar year 2003, the division had a total of 294 new cases, which consisted of 187 Public Guardian conservatorship cases and 107 Public Administrator estate cases. In general, the average caseload for the division is around 250 active cases at any point in time.

The objective of the audit was to review the internal controls and evaluate the operating efficiency and effectiveness of the Public Administrator-Guardian division. We also assessed compliance with the applicable laws set forth in both the Probate and Welfare and Institutions Codes. Furthermore, this audit satisfies our commitment to respond to the Grand Jury Report of April 22, 2003.

The audit included tests of the accuracy and propriety of client files, accounting records, and related documentation for the calendar year ending 12/31/03. Procedures applied include discussions with staff, client file sampling, accounting record and bank statement review, site observation, and analytics.

Throughout the course of the audit it was evident that client affairs are approached in a professional manner by both staff and senior management. Case managers and investigators acted quickly upon referral and promptly assumed the responsibilities associated with conservatorship and estate matters. We determined that when a referral was received office personnel responded without delay and instituted the appropriate actions mandated by law. Code sections were also strictly adhered to with respect to the management of client personal and real property. Furthermore, the majority of accounting records appear to adequately account for client income and disbursements.

While it was noted that the Public Administrator-Guardian has been operating at an effective level, there are areas in need of improvement. The PA/PG management software (Panoramic) has a number of system limitations requiring manual intervention if data integrity is to be assured. Certain filing practices should be improved and the time associated with administering both programs should be reviewed to ensure adequate cost recovery. In addition, interest earnings on one fund should be netted against operating costs and any remaining balance remitted to the County general fund.

The Public Administrator-Guardian has been receptive to our recommendations and has already begun to implement many of the suggested improvements.

Mandates and Service Levels: N/A

Fiscal and Facilities Impacts: N/A

Special Instructions: None

Concurrences: Treasurer-Tax Collector-Public Administrator

Attachments: Public Administrator-Guardian Business Process Improvement Audit Report