



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: 11/17/2015
Placement: Administrative
Estimated Time:
Continued Item: No
If Yes, date from:
Vote Required: Majority

TO: Board of Supervisors

FROM: Department Robert W. Geis, CPA, Auditor-Controller, 568-2100
Director(s)
Contact Info: Heather Fletcher, CPA, Audit Manager, 568-2456

SUBJECT: Sheriff Take-Home Vehicles Audit Report 2015

County Counsel Concurrence

As to form: N/A

Other Concurrence: N/A

As to form: No

Auditor-Controller Concurrence

As to form: Yes

Recommended Actions:

That the Board of Supervisors: Receive and file the Auditor-Controller's Sheriff Take-Home Vehicles Audit Report 2015 (the Audit Report).

Summary Text:

The Audit Report is submitted pursuant to California Government Code 26883 which requires that the Auditor-Controller's audit reports be filed with the Board of Supervisors. The overall purpose of our audit was to estimate the cost of Sheriff employees using County Vehicles for commuting and determine if there are any viable alternatives to take-home vehicle assignments. We also evaluated the Sheriff's compliance with IRS regulations and County policies relevant to use of County vehicles for commuting.

The results of our audit indicate the annual cost to the County of Sheriff employees using County vehicles to commute to be \$446,000 for calendar year 2014 and \$356,000 for calendar year 2015. We recommend that the Sheriff's Office implement the recommendations in the Audit Report.

Background:

In May 2014, the Santa Barbara County Grand Jury Published a report entitled *Santa Barbara County Take Home Vehicle Use, Clarify and Comply*. In accordance with the Grand Jury’s recommendation, we conducted an audit of the County Sheriff’s take-home vehicle usage.

Take-home vehicles are owned, maintained, and fueled by the County and may be used by employees on a regular basis to commute to the workplace and conduct business. The Sheriff’s take-home vehicles are primarily unmarked sedans, trucks, vans, and sport-utility vehicles that are equipped with lights, sirens, and radio equipment and often carry other equipment such as personal protective gear. There were 69 take-home vehicle assignments in July 2014. The Sheriff’s Office reduced the number of take-home vehicle assignments to 59 in April 2015.

Based on our audit, we recommend that the Sheriff’s Office:

1. Review take-home vehicle assignments annually, increase the use of pooled vehicles, and ensure vehicles are assigned based on job duties.
2. Determine if any of the identified alternatives or reductions to take-home vehicle assignments could be implemented to reduce the County’s cost and exposure to liability.
3. Report personal uses of County vehicles by non-safety employees to Auditor-Controller Payroll, and consider amending the prior year Form W-2s to include the commuting benefit for non-safety employees that are using a County vehicle for commuting.
4. Request that General Services revise the Vehicle Fleet policy to provide a category for safety employees that are on-call, and incorporate or suggest revisions to the Approval Process and Documentation requirements specified in the County’s policy.
5. Adhere to its departmental Vehicle Use policy, and consider modifying any less restrictive policies to conform to the County policy.
6. Record and periodically report the number and frequency of call-backs and call-outs.
7. Identify employee use of County vehicles for partial and occasional commuting, and evaluate the cost of installing GPS technology on all department vehicles.
8. Maintain accurate vehicle information.

Staffing Impacts:

Legal Positions:

N/A

FTEs:

N/A

Attachments:

Sheriff Take-Home Vehicles Audit Report

Authored by: Heather Fletcher, Audit Manager

cc: Bill Brown, Sheriff – Coronor
Mona Miyasato, County Executive Officer
Matthew P. Pontes, Director of General Services