

**SANTA BARBARA COUNTY
BOARD AGENDA LETTER**



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

Agenda Number:

Prepared on: 5/21/02
Department Name: Auditor-Controller
Department No.: 061
Agenda Date: 6/4/02
Placement: Administrative
Estimate Time:
Continued Item: NO
If Yes, date from:

TO: Board of Supervisors
FROM: Robert W. Geis, C.P.A.
Auditor-Controller
STAFF CONTACT: Ed Price
Audit Manager - Ext. 2456
SUBJECT: Biennial Audits of Probation Department and Sheriff - Inmate Welfare Services

Recommendation(s):

That the Board of Supervisors accept and file the biennial audits for the two years ended June 30, 2001, for the Probation Department and Sheriff Inmate Welfare Services.

Alignment with Board Strategic Plan:

The recommendation is primarily aligned with Goal No. 3. Strengthen the County's Administration and Organization.

Executive Summary and Discussion:

Accept and file the biennial audit of the **Probation Department** for the two years ended June 30, 2001 made pursuant to Welfare & Institutions Code Section 275(b). The department was found to be in substantial compliance with the code noted above.

Accept and file the biennial audit of the **Sheriff Inmate Welfare Services**, including the Jail Commissary, for the two years ended June 30, 2001 made pursuant to their request. Inmate Welfare Services was found to be in substantial compliance with applicable laws and regulations except that the required reporting to the Board of Supervisors needs improvement. In addition, we recommended that steps be taken by the end of this fiscal year to consolidate and convert existing funds to a special revenue fund as required by Governmental Accounting Standards Board Statement 34 (GASB 34), which takes effect June 30, 2002.

Mandates and Service Levels:

No change in programs or service level.

Special Instructions:

None

Fiscal and Facilities Impacts:

No change in programs or service level.

Concurrence:

N/A