



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: County Executive Office
Department No.: 012
For Agenda Of: December 13, 2022
Placement: Administrative
Estimated Time: N/A
Continued Item: No
If Yes, date from: N/A
Vote Required: **Majority**

TO: Board of Supervisors
FROM: Department Director(s) Mona Miyasato, County Executive Officer
Contact Info: Nancy Anderson, Assistant County Executive Officer

DocuSigned by:
Mona Miyasato
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SUBJECT: New Countywide Policy: Compliance and Accountability

County Counsel Concurrence

As to form: Yes

Auditor-Controller Concurrence

As to form: Yes

Other Concurrence:

As to form: N/A

Recommended Actions:

That the Board of Supervisors:

- a) Approve and adopt the proposed new County policy entitled “Compliance and Accountability” which establishes authority for and defines the County Compliance and Accountability function in the County Executive Office; and
- b) Determine pursuant to the California Environmental Quality Act (CEQA) Guidelines Section 15378(b)(5) that the above action is not a project subject to CEQA review because it consists of organizational or administrative activities of government that will not result in direct or indirect physical changes in the environment.

Summary:

The Compliance and Accountability policy is a new policy requested by the County Executive Office. This policy establishes authority for and defines the function of the County Compliance and Accountability Division of the County Executive Office. This policy will provide a basis to promote accountability and compliance countywide, through policies and procedures aimed at promoting transparent and accountable County operations. The policy establishes a responsibility of the division to perform post audit assessments to confirm that departments are making concerted efforts to remediate audit findings and recommendations performed by external agencies and the County’s Auditor-Controller. The policy will be applicable to all departments and will be enforced by the County Executive Office.

Background:

In April 2022, the Board of Supervisors approved the establishment of the Compliance and Accountability function in the County Executive Office. The Compliance and Accountability Division was then created. The division consists of a Chief County Compliance and Accountability Officer (designated ACEO) and one County Compliance and Accountability Officer (CCAO) position. 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 division will also be available to department management as a resource for guidance on preventative internal control measures as needed.

The Compliance and Accountability Division met and conferred with the County Auditor-Controller regarding this policy as it relates to coordinating efforts and communication. The Auditor-Controller's Internal Audit function plays a vital role in identifying areas of risk and non-compliance through internal audits and reviews.

As noted in the policy, "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".

Discussion:

The purpose of the new Compliance and Accountability policy is to provide authority for the division to implement and enforce policies and procedures aimed at promoting transparent and accountable operations that comply with various laws, regulations, County ordinances, and procedures. The division will be performing post audit assessments to confirm departments are making concerted efforts to remediate audit findings and recommendations.

The policy is applicable to all County departments and enforced by the County Executive Office. Attachment A lists the responsibilities of the new division under this policy. The policy also establishes the duties of the division as well as procedures departments will be required to follow. The division will report the status of departments' remediation efforts to the Board of Supervisors on an annual basis or as deemed necessary by the County Executive Officer. Staff recommends your Board approve the policy for improved countywide compliance and accountability.

Fiscal Impacts:

There are no fiscal impacts with approval of this policy.

Attachments:

Attachment A – Compliance and Accountability Policy

Authored by:

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CC:

Betsy Schaffer, Auditor-Controller