



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: November 13, 2018  
Placement: Administrative  
Estimated Time: N/A  
Continued Item: No  
If Yes, date from:  
Vote Required: Majority

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**TO:** Board of Supervisors

**FROM:** Department Theodore A. Fallati, CPA CPFO  
Director(s) Auditor-Controller, 568-2100

Contact Info: Jay Siegel, CPA MSF CFE  
Internal Audit Supervisor, 568-2121

**SUBJECT:** Loss of Public Property Report

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**County Counsel Concurrence**

As to form: N/A

**Auditor-Controller Concurrence**

As to form: Yes

**Recommended Actions:**

That the Board of Supervisors:

- a) Receive and file the Auditor-Controller's Loss of Public Property Report for the period 7/1/2017-6/30/2018.
- b) Determine that the above actions are not a "project" under the California Environmental Quality Act (CEQA) pursuant to section 15378(b)(5) of the CEQA guidelines, because they consist of administrative activities of the government that will not result in direct or indirect physical changes in the environment.

**Summary Text:**

The Loss of Public Property Report is provided to your Board as is required under Resolution No. 11-432.

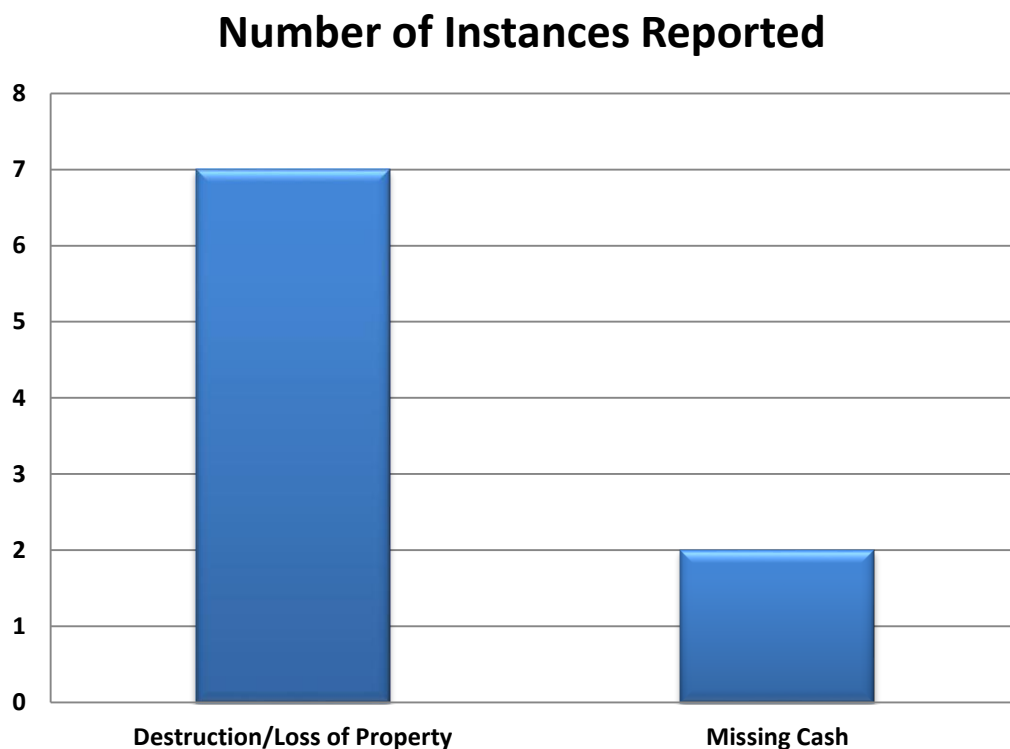
**Background:**

Resolution No. 11-432 affirms your Board's commitment to maintain a tone of integrity throughout the County, increase management's focus on anti-fraud controls, decrease County losses, and increase the efficiency and results of investigations.

The Resolution implemented policies and procedures recommended by the Auditor-Controller in reporting acts that involve losses of public funds and property. The policies and procedures also require that a report of losses and disposition be provided to your Board on an annual basis.

The Loss of Public Property Report includes substantiated instances of fraud, theft, or loss of funds and/or property which were reported to the Internal Audit Division of the Auditor-Controller's Office where internal audit work was finalized during the period 7/1/2017 through 6/30/2018. This report does not include any losses where audit work was not finalized in this period. It also does not include instances where lost monies or property were subsequently found or recovered from sources other than insurance.

During this period, internal audit work was completed for nine instances of loss that were reported to the Auditor-Controller as shown in the chart below. The status and disposition of each allegation is reported in the Loss of Public Property Report.



**Fiscal Analysis:**

See Attachment

**Attachments:**

Loss of Public Property Report

**Authored by:**

Marisol Villalobos, Internal Audit Division

**CC:**

Mona Miyasato, County Executive Officer  
County of Santa Barbara Department Heads