

April 26, 2003

Honorable Clifford R. Anderson, III
Presiding Judge, Santa Barbara County Superior Court
PO Box 21107
Santa Barbara, CA 93121-1107

The following is our response to the Grand Jury's report on the Office of the Public Administrator-Guardian, dated April 22, 2003:

Finding 3:

The Office of the Public Administrator-Guardian is within the Office of the County Tax Collector-Treasurer.

Recommendation 3:

For the purpose of better fiscal control, an outside auditor should be utilized periodically to verify the fiscal integrity of the Office.

Management Comment:

We agree with the above finding that audits should be utilized periodically to verify the fiscal integrity of the Public Administrator-Guardian operations. We recognize that the fiduciary duties of this office involve significant client assets that require a safe and secure environment. Periodic reviews of the internal control structure and audit tests of transactions for this division should be an essential part of the County operations. The Auditor-Controller internal audit division will include the Public Administrator-Guardian in our audit plan. This past year we performed internal control cycle audits of revenue inflows for most County agencies and we included this division of the Treasurer-Tax Collector- Public Administrator department in that effort.

We thank the Grand Jury for their attention to this matter.

Respectfully submitted,

Robert W. Geis, CPA
County Auditor-Controller