


Office of the Sheriff
SANTA BARBARA COUNTY

BILL BROWN
Sheriff - Coroner

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August 15, 2018

Mary Tighe – Foreperson
Santa Barbara County Grand Jury
1100 Anacapa Street
Santa Barbara, California 93101

RECEIVED

AUG 21 2018

BY: _____

Dear Ms. Tighe:

I have received and reviewed the Grand Jury's 2017-18 report Internal Controls in the County of Santa Barbara.

Attached, please find the Sheriff's Office responses to the report.

Sincerely,



BILL BROWN
Sheriff – Coroner

Enclosures

C: The Honorable Patricia L. Kelly

SANTA BARBARA COUNTY SHERIFF'S OFFICE
RESPONSE TO THE SANTA BARBARA COUNTY GRAND JURY 2017-18 REPORT
INTERNAL CONTROLS IN THE COUNTY OF SANTA BARBARA

FINDINGS AND RECOMMENDATIONS

Finding 2: *The financial management guidelines issued by the County of Santa Barbara Auditor-Controller are not applied consistently in operational departments, nor is compliance with those guidelines routinely auditor by the Auditor-Controller.*

Recommendation 2c: *That the Santa Barbara County Sheriff, District Attorney, Auditor-Controller, Clerk Recorder-Assessor-Registrar of Voters and Treasurer-Tax Collector-Public Administrator require consistent application of financial guidelines issued by the Auditor-Controller's Office as part of the annual personnel management process.*

Sheriff's Office Response to Recommendation 2c: The recommendation **will be implemented**. The requirement of consistent application of financial guidelines as part of the annual personnel management process will be implemented in the next round of management employee performance reviews.

Finding 3: *Knowledge of financial management and risks by managers in some departments in the County of Santa Barbara is insufficient.*

Recommendation 3c: *That the Santa Barbara County Sheriff, District Attorney, Auditor-Controller, Clerk Recorder-Assessor-Registrar of Voters and Treasurer-Tax Collector-Public Administrator direct all program managers to require mandatory training in financial management (including County financial guidelines, FIN, and reporting and accountability procedures) for all department and program heads.*

Sheriff's Office Response to Finding 3: The Sheriff's Office **agrees** with this finding.

Sheriff's Office Response to Recommendation 3c: The recommendation **has been implemented**. All program (cost center) managers are and have been trained on how to use the FIN system. This training includes a review of financial, purchasing and budget guidelines.

Finding 4: *Knowledge of potential conflicts of interest among some senior County of Santa Barbara employees is inadequate*

Recommendation 4: *That the Board of Supervisors develop procedures for the conduct of annual training on conflict of interest policy for all relevant categories of employees.*

Sheriff's Office Response to Finding 4: The Sheriff's Office **agrees** with this finding.

Finding 5: *There is no consistent policy of requiring program heads, division heads, or department heads within Santa Barbara County departments to account for spending under their control to their superiors and/or to the CEO through an annual formal and written statement.*

Recommendation 5b: *That the Santa Barbara County Sheriff, District Attorney, Auditor-Controller, Clerk Recorder-Assessor-Registrar of Voters and Treasurer-Tax Collector-Public Administrator direct all program managers to sign annual statements to their supervisors, stating that all funds under their control have been managed in compliance with County financial management guidelines and the County's Internal Control Policy.*

Sheriff's Office Response to Finding 5: The Sheriff's Office **disagrees wholly** with the finding. As a part of the budget process, the Sheriff's Office signs a Fiscal Year End Certification and Representations Letter accounting for the funds under its control. We also participate in a quarterly organizational review meeting with the CEO's office which is presented to the BOS.

Sheriff's Office Response to Recommendation 5b: The Sheriff's Office **agrees** with the recommendation. The management requirement of accountability for funds under their control as part of the annual personnel management process will be implemented in the next round of management employee performance reviews.

Finding 11: *Some Santa Barbara County staff commented that there might be significant other potential financial risks in Santa Barbara County, including management of property tax reimbursements and warrant payments through the Sheriff's Civil Bureau.*

Sheriff's Office Response to Finding 11: The Sheriff's Office **disagrees wholly** with the finding. Warrant payments issued through the Sheriff's Civil Bureau are processed through the FIN system. The warrants are generated by the Teleosoft Civil Management system, and then electronically sent to the Auditor-Controller's office for processing. They are then reviewed by the two employees in the Civil Bureau, the Sheriff's business office and the Auditor-Controller prior to issuance. The civil bureau warrant process was completed with the input and cooperation of the Auditor-Controller's office.