

CHRISTINE L. COHEN
AUDITOR-CONTROLLER
County of Ventura
800 South Victoria Avenue
Ventura, CA 93009-1540



CHIEF DEPUTIES
BARBARA J. LOPEZ
JAMES M. TAMEKAZU
LOUISE WEBSTER
SANDRA BICKFORD

August 14, 2002

Honorable Bruce A. Clark
Presiding Judge of the Superior Court
Ventura County Hall of Justice
800 South Victoria Avenue
Ventura, CA 93009-2130

Re: Responses to 2001-2002 Ventura County Grand Jury Report

Dear Judge Clark:

In accordance with California Penal Code section 933.05, the Auditor-Controller's Office provides the following responses to the 2001-2002 Ventura County Grand Jury Final Report. Specifically, we have been requested to respond to the indicated recommendations in the report entitled, *The Public Administrator and Public Guardian as Conservator*.

Recommendation

Number

R-2) The Auditor-Controller should increase the frequency of reviews of the PA/PG.

We concur with the recommendation.

The recommendation has not yet been implemented, but will be implemented in the future.

Because of limited audit resources, audits of the PA/PG must compete with other audit requirements and priorities.

R-3) The Auditor-Controller should perform detailed reviews of individual conservatee accounts.

We concur with the recommendation.

This recommendation has not yet been implemented, but will be implemented in the future, as part of the scope of the audit referenced above.

Because of limited audit resources, audit of the PA/PG must compete with other audit requirements and priorities.

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- R-4) The Auditor-Controller should have approval authority over the PA/PG inventory procedures to ensure accountability for conservatees' property.

We agree with the spirit and intent of the recommendation.

This recommendation will not be implemented because PA/PG management has the responsibility to establish procedures to ensure accountability for conservatees' property. As such, we will review, rather than provide approval authority as recommended, over the PA/PG established inventory procedures.

- R-5) Vendor and conservatee accounts should be maintained on the County financial system in order to allow checking for duplicate payments and identification of anomalies in conservatee accounts.

We concur in part with the recommendation. We agree with maintaining individual vendor accounts in the County financial system, but disagree with maintaining conservatee accounts in the County's system.

This recommendation will not be implemented because the County's financial system does not have the capabilities to track individual conservatee account balances. Accounting at that level of detail is the responsibility of the PA/PG, and that department's conservatee tracking/accounting system should remain as a subsidiary ledger of the County's financial system.

Establishing individual vendor accounts in the County's financial system will require re-programming of the existing interface with the PA/PG system. The reprogramming effort is expected to be completed by December 6, 2002.

- R-6) Because the PA/PG system is a financial system, the Auditor-Controller should take the responsibility for system administration, data administration and overall change management of this system.

We disagree with the recommendation.

This recommendation will not be implemented, as many functions of the PA/PG are not financial in nature. Therefore, administration of the system should remain the responsibility of the Public Administrator. As an alternative, technical support may be transferred to the Information Systems Department's (ISD) team that is responsible for providing support to the Treasurer-Tax Collector Public Administrator's Office. By transferring technical support responsibilities to ISD, the PA/PG will be less dependent on the system vendor for routine support.

- R-7) A software interface should be developed between the PA/PG system and the County financial system to allow payment of checks by the County financial system and the automated crosscheck of transactions.

We concur with the recommendation.

The recommendation has not yet been implemented, but will be implemented in the future.

To produce checks from the County financial system, modifications must be made to the existing interface with the PA/PG system. In addition, a new interface must be developed to provide the PA/PG system with redeemed check data. Completion of the modifications to the existing interface and development of a new interface is expected to be completed by March 31, 2003.

- R-8) Training should be funded and implemented immediately for both PA/PG and Auditor-Controller personnel in the administration and operation of this system.

We concur in part with the recommendation.

This recommendation will not be implemented by the Auditor-Controller's Office.

Although we agree the PA/PG should receive more training from the vendor in the operation of the conservatee tracking/accounting system, ISD personnel are better suited than the Auditor-Controller's office to provide technical support. Funding should be provided for the training of PA/PG and ISD personnel.

- R-9) A standard set of procedures needs to be published for two-person accountability for conservatees' personal property. These standard procedures must be enacted immediately upon the PG or PA's initial assumption of possession of the property and its subsequent storage in the County Warehouse. Such procedures should be approved by the Auditor-Controller.

We agree with the spirit and intent of the recommendation. This recommendation will, however, not be implemented, as PA/PG management has the responsibility to establish procedures to ensure accountability for conservatees' property. As such, we will review rather than provide approval authority as recommended, over the PA/PG established inventory procedures.

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We appreciate the opportunity to respond to the recommendations of the Grand Jury. Please do not hesitate in calling me at (805) 654-3151 if you have any questions or require additional information.

Sincerely yours,



CHRISTINE L. COHEN
Auditor-Controller

cc: Honorable John Flynn, Chair, Board of Supervisors
Honorable Judy Mikels, Vice Chair, Board of Supervisors
Honorable Steve Bennett, Board of Supervisors
Honorable Kathy Long, Board of Supervisors
Honorable Frank Schillo, Board of Supervisors
John F. Johnston, County Executive Officer

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