

**County of Ventura**  
**AUDITOR-CONTROLLER**  
**MEMORANDUM**

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**To:** Honorable Geoff Dean, Sheriff

**Date:** February 10, 2014

**From:** Jeffery S. Burgh, Assistant Auditor-Controller

**Subject: VALIDATION OF THE 2010 CONTROL SELF-ASSESSMENT FOR THE SHERIFF'S OFFICE**

We have completed our engagement to validate the internal controls reported in the 2010 Control Self-Assessment ("CSA") for the Ventura County Sheriff's Office ("the Sheriff's Office" or "Sheriff"). The results of our validation are summarized below.

### **BACKGROUND**

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Under the County's *Internal Control Policy*, departments are required to formally assess the adequacy of internal controls at least once every 3 years and report the results to the Auditor-Controller's Office for review and validation. The 2010 CSA for the Sheriff's Office was fully submitted on January 26, 2011.

The mission of the Sheriff's Office is "...to safeguard the lives and property of residents of Ventura County and respond to public concerns in a manner which promotes neighborhoods free from the fear of crime." The Sheriff's Office is comprised of four primary divisions: Detention Services; Patrol Services; Special Services; and Support Services. The Sheriff's Office was authorized 1,285 positions and a budget of over \$246 million for fiscal year 2013-14.

### **SCOPE**

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Our overall objective was to evaluate, on a test basis, the information reported in Sheriff's CSA. Specifically, we:

- verified that selected internal controls were in place and operating effectively as reported in the department's CSA; and
- verified the status of planned internal control improvement actions reported in the department's CSA.

We performed tests and evaluations using documents and records provided by Sheriff for the period June 2008 through January 2012. The engagement was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing* promulgated by The Institute of Internal Auditors.

This engagement does not provide an opinion on the design and implementation of the department's overall system of internal control.

## **VALIDATION RESULTS**

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Our validation confirmed that the selected internal controls were in place and operating effectively as reported in the department's CSA, although internal controls over submission of employee performance reviews could be strengthened. We also confirmed that all of Sheriff's planned internal control improvement actions were either completed or no longer applicable. Following are details of our validation results.

1. **Control Existence and Operating Effectiveness.** Of the eight internal controls we selected for validation, we found that all eight were in place and operating effectively as reported by the department. For example, we found that Sheriff has established and implemented:

- Verification of invoices/claims against authorizing documents, such as contracts, purchase orders, and receiving reports.
- Review of actual expenditures and revenues, and comparison to budgeted amounts on a regular and timely basis.
- Approval of adjustments to commissary inventory records by a properly designated official.
- Periodic risk assessments to ensure the continuing suitability and effectiveness of the agency's approach to managing information security.

However, we identified an area where the Sheriff's Office could further enhance existing internal controls to ensure employee performance reviews are submitted to Sheriff's Human Resources unit ("HR"). Specifically, Sheriff's HR has implemented a system for tracking when employees are due for performance reviews and when performance reviews have been completed. Sheriff's HR could further improve this system by following up on the status of reviews when no review form is returned. Of the 558 reviews due during a 6-month period in 2011 as tracked by Sheriff's HR, 43 (8%) were not noted as completed. This follow-up would help ensure that all employees regularly receive performance feedback and acknowledge review of the Sheriff's Policy Manual as part of the performance review.

**Management Action.** Sheriff's Office management stated: "Sheriff anticipates migrating to the County's Human Resources performance review system when it is brought on-line. That system incorporates automated tracking of performance reviews. In the meantime, we have reviewed the follow-up procedures of the current system and made recommendations for improvement; we will monitor progress."

2. **Status of Planned Improvement Actions.** Of the department's five planned internal control improvement actions, we found that four have been completed and one is no longer applicable. Specifically, the Sheriff's Office has completed:

- Deployment of a web-based application that allows drivers to obtain the results of alcohol tests.

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- Standardization of Crime Scene Investigation unit policies and procedures to meet accreditation standards.
- Expansion of screening and assessment for inmates interested in participating in the Inmate Services Discharge Planning Program.
- Streamlining of protocols for inmate classification and housing in Sheriff facilities.

#### **AUDITOR'S EVALUATION OF MANAGEMENT ACTION**

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We believe that management actions taken or planned were responsive to the validation finding. Sheriff management planned to complete corrective actions by June 30, 2014.

We appreciate the cooperation and assistance extended by you and your staff during this engagement.

cc: Honorable Steve Bennett, Chair, Board of Supervisors  
Honorable Kathy Long, Vice Chair, Board of Supervisors  
Honorable Linda Parks, Board of Supervisors  
Honorable Peter C. Foy, Board of Supervisors  
Honorable John C. Zaragoza, Board of Supervisors  
Michael Powers, County Executive Officer