



# Orange County Auditor-Controller Internal Audit



Internal Control Audit:  
Sheriff-Coroner  
Special Revenue Funds

For the Year Ended  
December 31, 2016

Audit Number 1520  
Report Date: January 30, 2018



O R A N G E C O U N T Y  
**AUDITOR-CONTROLLER**  
I N T E R N A L A U D I T

**Eric H. Woolery, CPA**  
**Orange County Auditor-Controller**

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**ERIC H. WOOLERY, CPA**  
AUDITOR-CONTROLLER



**Transmittal Letter**

**Audit No. 1520**

**January 30, 2018**

**TO:** Sandra Hutchens  
Sheriff-Coroner

**SUBJECT:** Internal Control Audit:  
Sheriff-Coroner Special Revenue Funds

We have completed our Internal Control Audit of Sheriff-Coroner (OCSD) Special Revenue Funds for the year ended December 31, 2016. Our final report is attached for your review.

An **Audit Status Report** is submitted quarterly to the Audit Oversight Committee (AOC) and to the Board of Supervisors (BOS) detailing any critical or significant audit findings released in reports during the prior quarter and the implementation status of audit recommendations as disclosed by our Follow-Up Audits. Accordingly, the results of this audit will be included in a future status report to the AOC and BOS.

Additionally, we will request your department to complete a **Customer Survey** of Audit Services. You will receive the survey shortly after the distribution of our final report.

A handwritten signature in blue ink that reads "E. H. Woolery".

Eric H. Woolery, CPA  
Auditor-Controller

**Attachments**

Other recipients of this report:

Members, Board of Supervisors  
Members, Audit Oversight Committee  
Frank Kim, County Executive Officer  
Brian Wayt, Executive Director of Administrative Services Command, OCSD  
Robert Beaver, Senior Director of Administrative Services Command, OCSD  
Dave Fontneau, Director of Communications & Technology Division, OCSD  
Noma Crook, Director of Financial/Administrative Services, OCSD  
Sharon Tabata, Assistant Director of Financial/Administrative Services, OCSD  
Lisa Watanabe, Administrative Manager, OCSD Financial/Administrative Services  
Jeanette Tyler, Administrative Manager, OCSD Financial/Administrative Services  
Monique Vansuch, Audit Manager, OCSD Financial/Administrative Services  
Foreperson, Grand Jury  
Robin Stieler, Clerk of the Board of Supervisors  
Macias Gini & O'Connell LLP, County External Auditor



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Sheriff-Coroner Special Revenue Funds  
Audit No. 1520*

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# Internal Auditor's Report

**Audit No. 1520**

**January 30, 2018**

TO: Sandra Hutchens  
Sheriff-Coroner

FROM: Eric H. Woolery, CPA  
Auditor-Controller

SUBJECT: Internal Control Audit:  
Sheriff-Coroner Special Revenue Funds

## OBJECTIVES

We have completed our Internal Control Audit of Sheriff-Coroner (OCSD) Special Revenue Funds for the year ended December 31, 2016. We performed this audit in accordance with the FY 2016-17 Audit Plan and Risk Assessment developed by the Auditor-Controller Internal Audit Division and approved by the Audit Oversight Committee and the Board of Supervisors, to ensure special revenue funds are properly administered and maintained in compliance with County policy and procedures and are utilized in accordance with fund requirements. Our audit was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing issued by the International Internal Audit Standards Board. The objectives of this audit were to:

1. Evaluate internal controls to ensure special revenue fund transactions are accurate, valid, adequately supported, processed timely, properly approved, and properly recorded.
2. Evaluate internal controls to ensure special revenue fund transactions are made in accordance with the established fund purpose and uses in compliance with County and departmental policy.
3. Determine if administration of special revenue funds is effective and efficient (e.g., no backlogs, duplication of work, benefit in automating manual process).

## RESULTS

### Objective No. 1

Our audit found that internal controls are in place to ensure special revenue fund transactions are accurate, valid, adequately supported, processed timely, properly approved, and properly recorded.

### Objective No. 2

Our audit found that internal controls are in place to ensure special revenue fund transactions are made in accordance with the established fund purpose and uses in compliance with County and departmental policy; however, we noted the following:

#### Two (2) Control Findings

Overstated operating transfer amount

**Finding No. 1**

Update COFA documentation

**Finding No. 2**

### Objective No. 3

Our audit did not disclose any instances concerning duplication of work, backlogs, or manual processes needing automation.



# Internal Auditor’s Report

## BACKGROUND

OCSD’s mission statement is “The men and women of the Orange County Sheriff’s Department are dedicated to the protection of all we serve. We provide exceptional law enforcement services free from prejudice or favor, with leadership, integrity, and respect.”

OCSD is comprised of the following Commands:

- Administrative Services Command** – provides financial, budget, contract administration for law enforcement services, payroll, building maintenance and construction management, information systems, evidence storage and other business services. Provides centralized, coordinated communications systems for all local public safety agencies and general government agencies.
- Custody Operations Command** – provides jail functions and custodial services to sentenced inmates, including housing, record keeping, recreation, food services, commissary, and correctional programs offering a variety of life skills.
- Professional Services Command** – provides personnel, media relations and record keeping to support department operations; conducts law enforcement training; reviews and enhances department policies; improves safety; reduces liability; assists injured employees in recovery and return to work; provides bailiffing for all Superior Courts, staffing of holding facilities, security, arrest warrant enforcement, civil process service and enforcement, and transportation of mental health conservatees.
- Field Operations & Investigative Services Command** – provides patrol services to all unincorporated areas and to 17 independent entities; manages Airport, North, Southeast and Southwest Operations and Homeland Security; investigates public offenses and crime violations; provides emergency management and preparedness.

## OCSD’s Special Revenue Funds

The purpose of a special revenue fund is to establish accountability for financial resources that are restricted by law or contractual agreement to specific purposes (other than debt service or major capital projects) to help ensure restricted monies are expended only for statutory or authorized purposes.

**Table 1. OCSD Special Revenue Funds as of 12/31/2016**

Fund	Name/Date Established	Purpose	Audit Period Revenues/Expenditures	Fund Balance at 12/31/2016
103	OC Pro-Active Meth Lab Investigation March 1998	Track Meth Lab Program asset forfeitures funds from Dept. of Justice.	Revenues: \$306,406 Expenditures: \$266,168	\$338,989
109	County Automated Fingerprint ID December 1987	For the purchase, lease, operation, including personnel and related cost, and maintenance of automated fingerprint equipment.	Revenues: \$1,246,003 Expenditures: \$1,304,237	\$24,716
118	Regional Narcotics Suppression Program-Dept. of Justice January 2015	Track asset forfeiture funds from Dept. of Justice.	Revenues: \$3,873,044 Expenditures: \$4,014,891	\$5,794,602



# Internal Auditor's Report

Fund	Name/Date Established	Purpose	Audit Period Revenues/Expenditures	Fund Balance at 12/31/2016
125	Regional Narcotic Suppression Program Dept. of Treasury January 2015	Track asset forfeiture funds from Dept. of Treasury.	Revenues: \$157,811 Expenditures: \$218,616	\$313,444
126	Regional Narcotic Suppression Program Other January 2015	Track asset forfeiture funds from State, miscellaneous sources and funds from Grant programs.	Revenues: \$1,669,628 Expenditures: \$975,310	\$1,182,050
131	Sheriff Narcotics Program-Dept of Treasury January 2015	Track funds from Dept. of Treasury separately from funds received from the State and Grant programs.	Revenues: \$245,944 Expenditures: \$13	\$245,786
132	Sheriff Narcotics Program-Dept. of Justice January 2015	Track asset forfeiture funds from Dept. of Justice.	Revenues: \$264,599 Expenditures: \$3,929,552	\$1,748,521
133	Sheriff Narcotics Program-Other January 2015	Track asset forfeiture funds from State and Other miscellaneous sources.	Revenues: \$592,522 Expenditures: \$40,395	\$740,151
134	Orange County Jail Fund July 1990	Assist in operation of County Jail.	Revenues: \$392,974 Expenditures: \$751,490	\$1,282,838
136	Sheriff Narcotics Program-CALMMET- Dept. of Justice January 2015	Track CALMMET asset forfeiture funds from Dept. of Justice.	Revenues: \$0 Expenditures: \$0	\$0
139	Sheriff Narcotics Program-CALMMET- Dept. of Treasury January 2015	Track asset forfeiture funds from Dept. of Treasury.	Revenues: \$348,945 Expenditures: \$627,363	\$830,682
13B	Traffic Violator Fund June 2000	Traffic Violator Apprehension Program.	Revenues: \$208,470 Expenditures: \$210,262	\$949,990
13P	Sheriff's State Criminal Alien Assistance Program (SCAAP) July 2003	Federal assistance from Bureau of Justice for costs associated with incarceration of criminal aliens.	Revenues: \$1,504,441 Expenditures: \$1,418,895	\$353,993
13R	Sheriff-Coroner Replacement and Maintenance Fund (SCRAM) July 2003	Receive State allocation for High Technology grants for CLEEP or successor programs.	Revenues: \$3,134,199 Expenditures: \$3,102,003	\$11,874,624
141	Sheriff's Substations Fee Program February 1997	Collect and track developers fees required to construct substations.	Revenues: \$41,467 Expenditures: \$2,675	\$1,585,595
143	Jail Commissary March 1961	Manage the sale of items from the jail commissaries and operational costs.	Revenues: \$8,887,406 Expenditures: \$8,154,608	\$5,345,969
144	Inmate Welfare Fund December 1960	Manage profits from commissaries and commissions from inmate telephone use.	Revenues: \$4,908,606 Expenditures: \$3,894,413	\$7,600,611



# Internal Auditor's Report

Fund	Name/Date Established	Purpose	Audit Period Revenues/Expenditures	Fund Balance at 12/31/2016
14D	CAL - ID Operational Costs July 1996	Maintain separate accounting records, special revenue accounts outside the County General Fund for operational costs, including acquisition and installation of equipment, finance costs, and costs of replacement or upgrading of the system.	Revenues: \$974,961 Expenditures: \$1,059,379	\$147,919
14E	CAL - ID System Costs July 1996	Maintain separate accounting records, special revenue accounts outside the County General Fund for system costs, including operation and maintenance of the central computer and related equipment, personnel, telecommunication and other services and supplies.	Revenues: \$3,137,321 Expenditures: \$589,084	\$26,542,111
14G	Sheriff's Supplemental Law Enforcement Services - August 1996	Supplement, not supplant, existing law enforcement services.	Revenues: \$1,474,593 Expenditures: \$1,163,920	\$2,501,412
15L	800 MHz CCCS April 1996	Capture fees of Countywide Coordinated Communications System (CCCS) users/ participants and payment of 800MHz backbone expenses.	Revenues: \$12,108,639 Expenditures: \$10,779,559	\$4,677,143

SOURCE: CAPS+ Data Warehouse, OCSD staff

## SCOPE AND METHODOLOGY

Our audit covered the year ended December 31, 2016. Based on available audit resources, survey of fund activities (revenues, expenditures, fund balance), and prior audits, our audit scope included the following four special revenue funds:

- Fund 109 – *County Automated Fingerprint ID*
- Fund 14D – *CAL-ID Operational Costs*
- Fund 14E – *CAL-ID System Costs*
- Fund 15L – *800 MHz CCCS*

Our scope and methodology included:

1. Obtaining an understanding of the nature, purpose, and fund requirements concerning sources and uses of special revenue funds by obtaining documentation for the establishment of funds, known as Chart of Accounts (COFA).
2. Obtaining an understanding of internal controls and processes over OCSD's administration of these funds for compliance with County and departmental policy.
3. Performing tests of fund transactions to ensure they are accurate, valid, adequately supported, processed timely, and properly authorized and recorded in compliance with County and departmental policy.





# Internal Auditor's Report

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4. Performing tests of fund transactions to ensure expenditures are in accordance with the established fund purpose.
5. Performing testing of the 800 MHz CCCS Backbone Cost calculation to ensure it is supported and allocated to partner cities and County agencies as prescribed in the joint agreement.

## Scope Exclusions

Our audit scope did not include a review of controls over fund revenues, billing processes, purchasing and contract administration, or information technology systems used in the administration of the funds. We also did not evaluate program or project performance related to the funds.

## FOLLOW-UP PROCESS

Please note we have a structured and rigorous **Follow-Up Audit** process in response to recommendations and suggestions made by the Audit Oversight Committee (AOC) and the Board of Supervisors (BOS). Our **First Follow-Up Audit** will generally begin at six months from the official release of the report. A copy of all our Follow-Up Audit reports is provided to the BOS as well as to all those individuals indicated on our standard routing distribution list.

The AOC and BOS expect that audit recommendations will typically be implemented within six months and often sooner for significant and higher risk issues. Our **Second Follow-Up Audit** will generally begin at six months from the release of the first Follow-Up Audit report, by which time **all** audit recommendations are expected to be addressed and implemented. We bring to the AOC's attention any audit recommendations we find still not implemented or mitigated after the second Follow-Up Audit. Such open issues appear on the AOC agenda at their next scheduled meeting for discussion.

We have attached a **Follow-Up Audit Report Form**. Your department should complete this template as our audit recommendations are implemented. When we perform our first Follow-Up Audit approximately six months from the date of this report, we will need to obtain the completed form to facilitate our review.

## MANAGEMENT'S RESPONSIBILITY FOR INTERNAL CONTROL

In accordance with the Auditor-Controller's County Accounting Manual S-2 *Internal Control Systems*: "All County departments/agencies shall maintain effective internal control systems as an integral part of their management practices. This is because management has primary responsibility for establishing and maintaining the internal control system. All levels of management must be involved in assessing and strengthening internal controls..." Control systems shall be continuously evaluated by management and weaknesses, when detected, must be promptly corrected.

The criteria for evaluating an entity's internal control structure is the Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control – Integrated Framework. Our Internal Control Audit enhances and complements, but does not substitute for, the OCSD's continuing emphasis on control activities and self-assessment of control risks.



# Internal Auditor's Report

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## **Inherent Limitations in Any System of Internal Control**

Because of inherent limitations in any system of internal control, errors or irregularities may nevertheless occur and not be detected. Specific examples of limitations include, but are not limited to, resource constraints, unintentional errors, management override, circumvention by collusion, and poor judgment. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or the degree of compliance with the procedures may deteriorate. Accordingly, our audit would not necessarily disclose all weaknesses in OCSD's operating procedures, accounting practices, and compliance with County policy.

The Auditor-Controller Internal Audit Division is available to partner with your staff so that they can successfully implement or mitigate difficult audit recommendations.

## **ACKNOWLEDGEMENT**

We appreciate the courtesy extended to us by the personnel of the Sheriff-Coroner during our audit. If you have any questions regarding our audit, please contact me at (714) 834-2456, or Scott Suzuki (Director of Internal Audit) at (714) 834-5509.



# Detailed Findings, Recommendations, and Management Responses

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## Business Process & Internal Control Strengths

Business process and internal control strengths noted during our audit included:

- ✓ Uses of the special revenue funds are authorized in the form of an agreement or statutory requirement.
- ✓ Governing boards for the fingerprint identification funds and the 800 MHz CCCS meet regularly to oversee matters related to the funds, including approving the budget.
- ✓ Duties of initiating, reviewing, and approving of transactions are adequately segregated.
- ✓ Detail records are maintained to support fund transactions.
- ✓ Comprehensive supporting worksheets and schedules are maintained and well documented for the 800 MHz CCCS Backbone Cost Sharing calculation.
- ✓ OCSD personnel overseeing the financial management of the special revenue funds are knowledgeable on the uses and requirements of the funds.

The following areas are where we believe business process and internal controls should be enhanced:

### Finding No. 1 – Overstated Operating Transfer from Fund 15L (Control Finding)

OCSD overstated the cost basis for calculating the 800 MHz Countywide Coordinated Communication System (CCCS) Backbone Cost Sharing (BBCS) revenue due to a cost element that should not have been included. As a result, the operating transfer of FY 2015-16 BBCS revenue from special revenue Fund 15L to General Fund 100/055 was overstated by \$329,555.

An incorrect transfer of special revenue funds to the general fund could result in the proceeds of specific revenue sources being expended for unauthorized purposes.

Fund 15L is a special revenue fund established to account for the funding and expenditures of the 800 MHz CCCS, which is a public safety radio communication system for the County, cities, fire departments, lifeguards, and other local public safety agencies. The cost of operating, maintaining, and managing the communication system backbone is referred as the BBCS and is shared by the participating cities and agencies. BBCS includes costs paid from OCSD Fund 100/055 – Sheriff-Coroner Communications and Fund 15L and other allocated costs.

OCSD operates and maintains the CCCS, prepares the annual BBCS budget, determines the obligation for each participating agency, and bills users quarterly. Following the close of the fiscal year, OCSD performs an actual cost true up and compares the actual to the budget and adjusts for cost overruns or cost savings. Additional costs are billed (or cost savings are credited) to users accordingly.



## Detailed Findings, Recommendations, and Management Responses

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BBCS expenditures includes salaries and employee benefits, services and supplies, capital outlay and fixed assets, and cost-apply offset paid and recorded in Fund 100/055 and Fund 15L, with a majority of the cost (i.e., salaries and employee benefits and some services and supplies) paid from Fund 100/055. On an annual basis, OCSD prepares an operating transfer journal voucher to transfer funds from Fund 15L to reimburse Fund 100/055 and to recognize revenue.

To calculate the revenue, OCSD completes a series of allocation procedures based on actual BBCS costs. We reviewed the FY 2015-16 revenue calculation for the operating transfer from Fund 15L to Fund 100/055 and found that the cost basis for computing the revenue was overstated due to an inclusion of BBCS costs originally paid in 15L.

Since the recognition of revenue is transferred from Fund 15L, the services and supplies and capital outlay pertinent to BBCS that were paid in Fund 15L should be excluded for the purpose of computing the revenue and the transfer. For FY 2015-16, the cost basis was overstated by \$487,882 which resulted in over allocated revenue and transferred amount of \$329,555. OCSD informed us that the practice of performing an operating transfer from Fund 15L to Fund 100/055 began in the FY 2012-13 BBCS which included Fund 15L backbone costs.

### **Recommendation No. 1:**

We recommend OCSD exclude Fund 15L costs when determining the actual revenue for the 800 MHz BBCS. We also recommend OCSD refund the \$329,555 to Fund 15L for the FY 2015-16 800 MHz BBCS and determine the total amount for prior years to be transferred back to Fund 15L.

### **Sheriff-Coroner Management Response:**

**Concur;** the Sheriff-Coroner submitted the transfer request at 2nd QBAR however it was deferred. Once the Audit is final, the transfer request will be re-submitted in the following QBAR for Board of Supervisor's approval.

### **Finding No. 2 – Special Revenue Fund COFA Documents Lacking Certain Required Elements (Control Finding)**

Chart of Accounts (COFA) documentation was not complete for five OCSD special revenue funds.

The absence of complete COFA documentation for special revenue funds increases the risk of misunderstanding or miscommunication regarding rights and responsibilities for the controlling department. It also increases the risk of unallowable use of restricted funds.

COFA documents are used to establish or modify various funds in the County. Our audit found COFAs were outdated for Funds 109, 134, 143, and 144. For Fund 141, there was no COFA, only a memo from 1997 to transfer the controlling department to the Sheriff-Coroner. The COFAs for Funds 109, 134, 143 and 144 are in memo format dated between 1960 and 1987, which occurred prior to the implementation of the Auditor-Controller policy requiring COFAs, effective November 1996. Because these funds were established prior to the existing policy, the documents lack certain required elements, such as citing legal or other authority for fund distributions, expiration dates, whether it is interest bearing, and the planned disposition of any account residual balances when the fund is closed.



## Detailed Findings, Recommendations, and Management Responses

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Auditor-Controller General Accounting is responsible for accepting and maintaining COFA documents. They are aware that some of the supporting documentation for funds established prior to 1996 may lack certain required elements. Currently, if a department requests a revision to a COFA that is not in the current format, the Auditor-Controller requires the department to use the current COFA format that includes all required elements.

### **Recommendation No. 2:**

We recommend Sheriff-Coroner work with the Auditor-Controller to ensure that COFA documentation for special revenue fund accounts is complete and contains the elements required by CAM F-3.

### **Sheriff-Coroner Management Response:**

**Concur;** the COFA's for Fund's 109, 134, 141, 143 and 144 have been completed in accordance with CAM F-3 and will be submitted to Auditor-Controller General Accounting.



# Detailed Findings, Recommendations, and Management Responses

## ATTACHMENT A: Report Item Classifications

For purposes of reporting our audit findings and recommendations, we will classify audit report items into three distinct categories:

<b>Critical Control Weaknesses</b>	<b>Significant Control Weaknesses</b>	<b>Control Findings</b>
<p>These are audit findings or a combination of audit findings that represent critical exceptions to the audit objective(s) and/or business goals. Such conditions may involve either actual or potential large dollar errors or be of such a nature as to compromise the department's or County's reputation for integrity. Management is expected to address <b>Critical Control Weaknesses</b> brought to its attention immediately.</p>	<p>These are audit findings or a combination of audit findings that represent a significant deficiency in the design or operation of internal controls. <b>Significant Control Weaknesses</b> require prompt corrective actions.</p>	<p>These are audit findings concerning the effectiveness of internal control, compliance issues, or efficiency issues that require management's corrective action to implement or enhance processes and internal control. <b>Control Findings</b> are expected to be addressed within our follow-up process of six months, but no later than twelve months.</p>




# Detailed Findings, Recommendations, and Management Responses

## ATTACHMENT B: Sheriff-Coroner Management Responses

### ORANGE COUNTY SHERIFF'S DEPARTMENT EXTERNAL MEMO



**TO:** Director Toni Smart  
Auditor-Controller Internal Audit Division

**FROM:** Director Noma M. Crook  
Financial/Administrative Services Division 

**DATE:** January 10, 2018

**RE:** Audit No. 1520 – Sheriff-Coroner Special Revenue Funds, Draft Report Reply

Per your request, attached is the reply to the Draft Report for Audit No. 1520 Sheriff – Coroner Special Revenue Funds.

If you have any questions, please contact Monique Vansuch, Audit Manager at (714) 834-3201 or me at (714) 834-6681 for further assistance.

- c: Senior Director Robert Beaver, Administrative Services Command
- Sharon Tabata, Assistant Director, Financial/Administrative Services Division
- Lisa Watanabe, Financial Officer, Financial/Administrative Services Division
- Ryan Van Otterloo, Budget Officer, Financial/Administrative Services Division
- Linh Vuong, Cost/Audit Manager, Financial/Administrative Services Division
- Scott Suzuki, Assistant Director, Auditor-Controller Internal Audit Division
- Jeanette Tyler, Administrative Manager, Financial/Administrative Services Division
- Lily Chin, Audit Manager, Auditor-Controller Internal Audit Division





# Detailed Findings, Recommendations, and Management Responses

## ATTACHMENT B: Sheriff-Coroner Management Responses (cont.)

**Sheriff-Coroner**  
**Countywide Audit of Special Revenue Funds**  
**Responses for Draft Report, Audit No. 1520**

**Finding #1: Overstated Operating Transfer from Fund 15L (Control Finding)**

**Recommendation No. 1:**

We recommend OCSD exclude Fund 15L costs when determining the actual revenue for the 800 MHz BBCS. We also recommend OCSD refund the \$329,555 to Fund 15L for the FY 2015-16 800 MHz BBCS and determine the total amount for prior years to be transferred back to Fund 15L.

**Sheriff-Coroner Management Response:**

Concur; the Sheriff-Coroner submitted the transfer request at 2<sup>nd</sup> QBAR however it was deferred. Once the Audit is final, the transfer request will be re-submitted in the following QBAR for Board of Supervisor's approval.

**Finding #2: Special Revenue Fund COFA Documents Lacking Certain Required Elements (Control Finding)**

**Recommendation No. 2:**

We recommend Sheriff-Coroner work with the Auditor-Controller to ensure that COFA documentation for special revenue fund accounts is complete and contains the elements required by CAM F-3.

**Sheriff-Coroner Management Response:**

Concur; the COFA's for Fund's 109, 134, 141, 143 and 144 have been completed in accordance with CAM F-3 and will be submitted to Auditor-Controller General Accounting.