Internal Control Audit:
Sheriff-Coroner
Special Revenue Funds

For the Year Ended
December 31, 2016
Transmittal Letter

January 30, 2018

Audit No. 1520

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.

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**  
For the Year Ended December 31, 2016

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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

<table>
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<th>Two (2) Control Findings</th>
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Objective No. 3
Our audit did not disclose any instances concerning duplication of work, backlogs, or manual processes needing automation.
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:

1. **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.

2. **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.

3. **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 conservedees.

4. **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**

<table>
<thead>
<tr>
<th>Fund</th>
<th>Name/Date Established</th>
<th>Purpose</th>
<th>Audit Period Revenues/Expenditures</th>
<th>Fund Balance at 12/31/2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>109</td>
<td>County Automated Fingerprint ID December 1987</td>
<td>For the purchase, lease, operation, including personnel and related cost, and maintenance of automated fingerprint equipment.</td>
<td>Revenues: $1,246,003 Expenditures: $1,304,237</td>
<td>$24,716</td>
</tr>
<tr>
<td>118</td>
<td>Regional Narcotics Suppression Program-Dept. of Justice January 2015</td>
<td>Track asset forfeiture funds from Dept. of Justice.</td>
<td>Revenues: $3,873,044 Expenditures: $4,014,891</td>
<td>$5,794,602</td>
</tr>
<tr>
<td>Fund</td>
<td>Name/Date Established</td>
<td>Purpose</td>
<td>Audit Period</td>
<td>Fund Balance at 12/31/2016</td>
</tr>
<tr>
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</tr>
</tbody>
</table>
| 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-CALMNET- Dept. of Justice January 2015 | Track CALMNET asset forfeiture funds from Dept. of Justice. | Revenues: $0  
Expenditures: $0 | $0 |
| 139  | Sheriff Narcotics Program-CALMNET- Dept. of Treasury January 2015 | Track asset forfeiture funds from Dept. of Treasury. | Revenues: $348,945  
Expenditures: $627,363 | $830,682 |
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 | $353,933 |
| 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 |
<table>
<thead>
<tr>
<th>Fund</th>
<th>Name/Date Established</th>
<th>Purpose</th>
<th>Audit Period Revenues/Expenditures</th>
<th>Fund Balance at 12/31/2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>14D</td>
<td>CAL - ID Operational Costs July 1996</td>
<td>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.</td>
<td>Revenues: $974,961 Expenditures: $1,059,379</td>
<td>$147,919</td>
</tr>
<tr>
<td>14E</td>
<td>CAL - ID System Costs July 1996</td>
<td>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.</td>
<td>Revenues: $3,137,321 Expenditures: $589,084</td>
<td>$26,542,111</td>
</tr>
<tr>
<td>14G</td>
<td>Sheriff's Supplemental Law Enforcement Services - August 1996</td>
<td>Supplement, not supplant, existing law enforcement services.</td>
<td>Revenues: $1,474,593 Expenditures: $1,163,920</td>
<td>$2,501,412</td>
</tr>
<tr>
<td>15L</td>
<td>800 MHz CCCS April 1996</td>
<td>Capture fees of Countywide Coordinated Communications System (CCCS) users/participants and payment of 800MHz backbone expenses.</td>
<td>Revenues: $12,108,639 Expenditures: $10,779,559</td>
<td>$4,677,143</td>
</tr>
</tbody>
</table>

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.
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.
Inherent Limitations in Any System of Internal Control
Because of inherent limitations in any system of internal control, errors or irregularities may nonetheless 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.
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.
BBCS expenditures include 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.
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.
ATTACHMENT A: Report Item Classifications

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

<table>
<thead>
<tr>
<th>Critical Control Weaknesses</th>
<th>Significant Control Weaknesses</th>
<th>Control Findings</th>
</tr>
</thead>
<tbody>
<tr>
<td>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 <strong>Critical Control Weaknesses</strong> brought to its attention immediately.</td>
<td>These are audit findings or a combination of audit findings that represent a significant deficiency in the design or operation of internal controls. <strong>Significant Control Weaknesses</strong> require prompt corrective actions.</td>
<td>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. <strong>Control Findings</strong> are expected to be addressed within our follow-up process of six months, but no later than twelve months.</td>
</tr>
</tbody>
</table>
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.

cc: 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
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 $329,533 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 #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.