

COUNTY OF SACRAMENTO

DEPARTMENT OF FINANCE - AUDITOR-CONTROLLER DIVISION – INTERNAL AUDITS UNIT

INTERNAL AUDIT REPORT

PROBATION DEPARTMENT
PERFORMANCE AUDIT

COMPLIANCE WITH SENATE BILL 978



Audit Committee Submittal Date: 06/07/2021

SUMMARY

Background

The Sacramento County Countywide risk assessment study assessed the Probation Department's (Probation) compliance with Senate Bill 978 requirements and related internal controls.

Audit Objective

Probation's compliance with SB 978 requirements (that became effective January 1, 2020) and to assess and identify key processes of its related internal controls, and design tests to verify that key controls are in place and functioning as intended.

Summary

While Sacramento County Probation Department has posted basic information regarding training standards and requirements to its internet website, it has not placed a copy of its educational and training materials that would be available if a request was made pursuant a California Public Records Act request.

Department of Finance

Ben Lamera
Director



Auditor-Controller Division

Joyce Renison
Assistant Auditor-Controller

County of Sacramento

May 5, 2021

Marlon Yarber
Interim Chief Probation Officer
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The Sacramento County countywide risk assessment study assessed the Probation Department's (Probation) compliance with Senate Bill (SB) 978 requirements and related internal controls as high-risk areas. Accordingly, we have audited selected internal control processes for Probation for the period from June 30, 2020 to February 12, 2021, the end of audit fieldwork.

We conducted this performance audit in accordance with *Generally Accepted Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Our audit was conducted to examine Probation's compliance with SB 978 requirements (that became effective January 1, 2020) and to assess and identify key processes of its related internal controls, and design tests to verify that key controls are in place and functioning as intended.

Probation's management is responsible for the design, implementation, and maintenance of effective internal controls to ensure compliance with federal, state, and other regulatory agencies and requirements.

The scope of our audit did include Probation's internal control activities and processes related to compliance with SB 978 requirements for the period from June 30, 2020 to February 12, 2021, the end of audit fieldwork.

Marlon Yarber
Interim Chief Probation Officer
Sacramento County Probation Department
May 5, 2021

The audit methodology utilized to conduct this performance audit included:

Internal Control Review

- We conducted a preliminary survey of Probation's internal control environment and identified key controls related to Probation's compliance with SB 978 requirements. Please see Attachment I, *Current Finding and Recommendation*.

Document Review:

- We reviewed public records currently published on Probation's internet website.
- We reviewed information related to SB 978 published on internet websites of probation departments and law enforcement agencies from other cities and counties.
- We reviewed Probation's General Orders, Operational Orders, policies and procedures and evaluated internal controls related to compliance with SB 978 requirements.

Testing:

- We reviewed the records published to the Probation's website related to SB 978 requirements and tested, on a sample basis, key internal control processes related to Probation's compliance with SB 978 requirements to ensure controls are in place and functioning as intended.
- We interviewed Probation's staff and inspected documents related to cost reimbursements in accordance with SB 978 requirements.
- We obtained a report of Standards and Training for Corrections (STC) Program training completed per probation officer and verified the probation officers were in compliance with the annual training requirements of the Board of State and Community Corrections (BSCC).
- We reviewed all twenty-five California Public Records Act (PRA) requests received by Probation in calendar year 2020 to determine if the type of information requested by the public would require publishing to Probation's internet website. If the PRA did require publishing, we confirmed the information was available on the internet website.

In connection with this audit, there are certain disclosures that are necessary pursuant to *Generally Accepted Government Auditing Standards*.

Marlon Yarber
Interim Chief Probation Officer
Sacramento County Probation Department
May 5, 2021

As required by various statutes within the California Government Code, County Auditor-Controllers or Directors of Finance are mandated to perform certain accounting, auditing, and financial reporting functions. These activities, in themselves, necessarily impair *Generally Accepted Government Auditing Standards* independence standards.

Specifically, “auditors should not audit their own work or provide non-audit services in situations where the amounts or services involved are significant/material to the subject matter of the audit.”

Although the Director of Finance is statutorily obligated to maintain the accounts of departments, districts or funds that are held in the County Treasury, this threat to independence is mitigated by the inherent organizational structure of the audit organization. Namely, the staff that has the responsibility to perform audits within the Auditor-Controller Division has no other responsibility of the accounts and records being audited including the approval or posting of financial transactions that would therefore enable the reader of this report to rely on the information contained herein.

Based on our audit, there is one exception and recommendation noted related to Probation’s internal control activities and processes related to compliance with SB 978 requirements for the period from June 30, 2020 to February 12, 2021, the end of audit fieldwork. See Attachment I, *Current Finding and Recommendation*.

Probation’s management responses to the findings identified during our audit will be described in Attachment I, *Current Findings and Recommendations*. We will not perform procedures to validate Probation’s management responses to the findings and, accordingly, we will not express opinions on the responses to the findings.

This report is intended solely for the information and use of the Sacramento County Board of Supervisors, those charged with governance, Sacramento County Audit Committee, Sacramento County Executive, and Probation’s management, and should not be used for any other purpose. It is not intended to be, and should not be, used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

BEN LAMERA
DIRECTOR OF FINANCE

By: Ross McCarthy, CPA 
Senior Audit Manager

Attachment I: *Current Finding and Recommendation*

County of Sacramento
Probation Department
Senate Bill 978 Compliance
Performance Audit
Current Finding and Recommendation
For the period from June 30, 2020 to February 12, 2021

1. Educational and Training Materials Not Yet Available For Probation Department's Internet Website

While Sacramento County Probation Department has posted basic information regarding training standards and requirements to its internet website, it has not placed a copy of its educational and training materials that would be available if a request was made pursuant a California Public Records Act request.

Penal Code 13650 states, "Commencing January 1, 2020, the Commission on Peace Officer Standards and Training and each local law enforcement agency shall conspicuously post on their Internet Web sites all current standards, policies, practices, operating procedures, and education and training materials that would otherwise be available to the public if a request was made pursuant to the California Public Records Act."

The Probation Department does not appear to be in compliance with Penal Code Section 13650 and the Probation Department lacks public transparency regarding the education and training materials available for public review.

The Probation Department's Training Catalog, which details education and training available to Probation staff, is under management review and cannot be released to the Probation Department website until the review is completed.

Recommendation

We recommend the Probation Department complete its review of the Training Catalog and release it to the Probation Department website for the public.

Management Response:

I also reviewed the performance audit relative to our department's compliance with Senate Bill 978, and agree with the recommendation set forth in the attachment provided with the draft. Probation will adopt and incorporate this recommendation as follows:

Probation's Training Catalog will be completed and published on our public website by June 1, 2021, and Probation will post the current Training Catalog annually.