



INTERNAL AUDIT DEPARTMENT



First & Final Close-Out Follow-Up Internal Control Audit: Sheriff-Coroner Fee-Generated Revenue

As of March 22, 2023

Audit No. 2239-I (Reference 2121-F1)
Report Date: May 11, 2023

Recommendation Status

1

Implemented

0

In Process

0

Not Implemented

0

Closed

OC Board of Supervisors

CHAIRMAN DONALD P. WAGNER
3rd DISTRICT

VICE CHAIRMAN ANDREW DO
1st DISTRICT

SUPERVISOR VICENTE SARMIENTO
2nd DISTRICT

SUPERVISOR DOUG CHAFFEE
4th DISTRICT

SUPERVISOR KATRINA FOLEY
5th DISTRICT



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Audit No. 2239-I
(Reference 2121-F1)

May 11, 2023

To: Don Barnes
Sheriff-Coroner

From: Aggie Alonso, CPA, CIA, CRMA
Internal Audit Department Director

Subject: First & Final Close-Out Follow-Up Internal Control Audit: Sheriff-Coroner Fee-Generated Revenue

We have completed a follow-up audit of Sheriff-Coroner's (OCSD) fee-generated revenue process as of March 22, 2023, original Audit No. 2121, dated September 15, 2022. Details of our results immediately follow this letter. Additional information including background and our scope is included in Appendix A.

Our first follow-up audit concluded that OCSD implemented the one (1) recommendation from the original audit. Because the recommendation was implemented, this report represents the final close-out of the original audit.

We appreciate the assistance extended to us by OCSD personnel during our follow-up audit. If you have any questions, please contact me at (714) 834-5442 or Michael Dean at (714) 834-4101.

Attachments

Other recipients of this report:

- Members, Board of Supervisors
- Members, Audit Oversight Committee
- Sheriff-Coroner Distribution
- Robin Stieler, Clerk of the Board
- Foreperson, Grand Jury
- Eide Bailly, LLP, County External Auditor

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RESULTS

FINDING NO. 1	Annual Fee Reviews
CATEGORY	Control Finding
RECOMMENDATION	OCSD document and maintain the results of its annual fee reviews.
CURRENT STATUS	<p>Implemented. OCSD created a Fee Schedule Review List, which tracks the fees' ordinances/resolutions, cost study dates, targeted Board dates (when applicable), and documents three approval levels.</p> <p>We reviewed one fee from the list and noted OCSD maintained documentation of the current and upcoming cost study revision dates, the previous Board resolution that authorized annual CPI increases, and the fee's effective date.</p> <p>Based on the actions taken by OCSD, we consider this recommendation implemented.</p>

AUDIT TEAM	Michael Dean, CPA, CIA, CISA Zan Zaman, CPA, CIA, CISA Gabriela Cabrera Mari Elias, DPA	Senior IT Audit Manager IT Audit Manager Senior Auditor Administrative Services Manager
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APPENDIX A: ADDITIONAL INFORMATION

SCOPE	Our follow-up audit was limited to reviewing actions taken by OCSD as of March 22, 2023 to implement the one (1) recommendation from our original Audit No. 2121, dated September 15, 2022.
BACKGROUND	The original audit evaluated operational effectiveness of internal control over the fee development process. The original audit identified one (1) Control Finding.



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APPENDIX B: FOLLOW-UP AUDIT IMPLEMENTATION STATUS

Implemented	In Process	Not Implemented	Closed
The department has implemented our recommendation in all respects as verified by the follow-up audit. No further follow-up is required.	The department is in the process of implementing our recommendation. Additional follow-up may be required.	The department has taken no action to implement our recommendation. Additional follow-up may be required.	Circumstances have changed surrounding our original finding/ recommendation that: (1) make it no longer applicable or (2) the department has implemented and will only implement a portion of our recommendation. No further follow-up is required.

