

COUNTY OF SACRAMENTO

DEPARTMENT OF FINANCE - AUDITOR-CONTROLLER DIVISION - INTERNAL AUDIT UNIT

INTERNAL AUDIT REPORT

**COMPLIANCE WITH SENATE BILL (SB) 978
PERFORMANCE AUDIT
FROM NOVEMBER 9, 2020 TO JANUARY 5, 2021**

SHERIFF'S DEPARTMENT



Audit Committee Submittal Date: 06/07/2021

SUMMARY

Background

The Sacramento County Sheriff's Department (Sheriff) is committed to provide high-quality public safety services to constituents, with a focus on protection of life and property, the preservation of the public peace and the enforcement of laws.

The Sacramento Countywide Risk Assessment Study has identified Sheriff's "Compliance with Senate Bill (SB) 978 requirements" as one of the high-risk areas for Internal Audit Unit's audit plan for fiscal year 2020-21.

Commencing January 1, 2020, SB 978 (Law) requires the Commission on Peace Officer Standards and Training (POST) and each local law enforcement agency to conspicuously post on their internet websites 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 (CPRA). By imposing this requirement on local law enforcement agencies, the bill would impose a state-mandated local program.

Audit Objective

The objective of this audit was to assess Sheriff's compliance with the Law and evaluate the related internal controls including the Sheriff's education and training compliance for the period from November 9, 2020, to the end of audit fieldwork on January 5, 2021.

Summary

Based on our audit, we noted exceptions and recommendations related to Sheriff's internal control activities and processes over compliance with the Law including the Sheriff's education and training compliance for the period from November 9, 2020 to January 5, 2021. See Attachment I, *Current Findings and Recommendations*.

Department of Finance

Ben Lamera
Director



Auditor-Controller Division

Joyce Renison
Assistant Auditor-Controller

County of Sacramento

May 5, 2021

Scott Jones, Sheriff
Sheriff's Department
County of Sacramento
4500 Orange Grove Avenue
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The Sacramento Countywide risk assessment study assessed the Sheriff's Department (Sheriff) compliance to Senate Bill (SB) 978 (Law) requirements and related internal controls as high-risk areas. Accordingly, we have performed audit procedures over Sheriff's compliance with the Law for the period from November 9, 2020 to January 5, 2021. We have also performed procedures over Sheriff's internal controls and the Sheriff's education and training compliance as it relates to the Law.

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 Sheriff's compliance with the Law, to assess and identify key processes related to Sheriff's internal controls and education and training compliance, and to design tests verifying that key controls are in place and functioning as intended.

Sheriff's management is responsible for the design, implementation, and maintenance of effective internal controls to ensure compliance with all applicable laws, regulations and statutory requirements.

The scope of our audit included Sheriff's internal control activities and processes as it relates to the Law for the period from November 9, 2020 to the end of audit fieldwork on January 5, 2021.

Scott Jones, Sheriff
Sheriff's Department
May 5, 2021

The audit methodology utilized to conduct this performance audit included:

Internal Control Review:

- We conducted a preliminary survey of the Sheriff's internal control environment and identified key processes and controls as it relates to the Law.

Document Review:

- We reviewed public records made available on the Sheriff's public website.
- We reviewed policies and procedures and evaluated internal controls as it relates to the Law.

Testing:

- We reviewed the records published on the Sheriff's public website related to the Law's requirements. We tested, on a sample basis, key internal control processes to ensure controls are in place and functioning as intended.
- We inquired with Sheriff's staff and inspected documents related to cost reimbursements in accordance with the Law.
- We obtained a compliance analysis training report for peace officers. We randomly selected a sample of 25 out of 1,332 peace officers from the report and tested to determine whether peace officers complied with Sheriff's training requirements.
- We obtained a list of public records requests relating to the Law and noted only one. We tested this request to determine whether Sheriff addressed such request in a timely manner and whether the information requested has already been published on the Sheriff's public website in accordance with the Law.

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

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."

Scott Jones, Sheriff
Sheriff's Department
May 5, 2021

Although the Director of Finance is statutorily obligated to maintain the accounts of departments, districts or funds that are held in the County Treasury, we believe that the following safeguard and division of responsibility exist. 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, we noted exceptions and recommendations related to Sheriff's internal control activities and processes over compliance with the Law including the Sheriff's education and training compliance for the period from November 9, 2020 to January 5, 2021. See Attachment I, *Current Findings and Recommendations*.

Sheriff's management responses to the findings identified during our audit are described in Attachment I, *Current Findings and Recommendations*. We did not perform procedures to validate Sheriff's management responses to the findings and, accordingly, we do 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 Sheriff'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: Hong Lun (Andy) Yu, CPA
Audit Manager

Attachment I: *Current Findings and Recommendations*

**SHERIFF'S DEPARTMENT
COUNTY OF SACRAMENTO
COMPLIANCE WITH SENATE BILL 978
PERFORMANCE AUDIT**

CURRENT FINDINGS AND RECOMMENDATIONS

FOR NOVEMBER 9, 2020 TO JANUARY 5, 2021

1. Written Policies and Procedures

Condition

Although the Sheriff's Department (Sheriff) has a process in place to comply with SB 978 (Law) requirements, we noted that Sheriff did not have formal written policies and procedures with regards to compliance with the Law.

Effect

Formal written policies and procedures will document how Sheriff complies with current requirements and regulations as well as support in training of new employees and improvement of internal communication.

Recommendation

We recommend that Sheriff develop formal written policies and procedures for specific processes as it relates to the Law.

Management Response

The Sheriff's Office concurs with the need to have policies and procedures that reflect compliance with applicable laws. With hundreds of pieces of law enforcement legislation being proposed each year, the Sheriff's Office recognized a need to utilize an outside service to maintain continuity in the organization. The Sheriff's Office recently initiated a contract with Lexipol LLC to update the organization's policies and procedures. The contract is signed, the appropriate personnel are assigned to the project, and work is already underway.

2. "Operation Order for In-Service Training Department" Manual and "Other Operations Orders" Update

Condition

We noted that the Sheriff's "Operation Order for In-service Training Department" written policies and procedures manual has not been updated to document its current practices and the implementation of its new system. Written policies and procedures manual was last updated on March 1991.

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Further, some "Other Operations Orders" manuals were last updated in 1991. Listed below are some of the manual areas which require an update:

- Training Academy Director
- Commander
- Executive Lieutenant
- Administrative Sergeant/Reserve Forces Coordinator
- Division Secretary
- Tracking Recruit Performance
- Physical Fitness Program

Effect

Updated written policies and procedures will document how Sheriff currently operates and ensure compliance with new regulations. Performing a review of current policies and procedures can also assist Sheriff in fully processing and understanding compliance requirements such as the Law.

Recommendation

We recommend that Sheriff update its written policies and procedures for specific processes as it relates to the "Operation Order for In-service Training Department" and identified sections of "Other Operation Orders" manuals on their website and written documentation.

Management Response

The Sheriff's Office concurs with the need to have policies and procedures that reflect compliance with applicable laws. With hundreds of pieces of law enforcement legislation being proposed each year, the Sheriff's Office recognized a need to utilize an outside service to maintain continuity in the organization. The Sheriff's Office recently initiated a contract with Lexipol LLC to update the organization's policies and procedures. The contract is signed, the appropriate personnel are assigned to the project, and work is already underway.

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3. Training Requirements

Condition

During our audit, we noted that two out of 25 peace officers selected for testing have not completed their training requirements of the Sheriff's Continuing Professional Training (CPT) cycle 2019-2020. This is in line with the California Commission on Peace Officers Standards and Training (POST)'s Continuing Professional Training (CPT) Requirement that every peace officer shall satisfactorily complete CPT requirements of 24 or more hours of POST's qualifying training during every two-year CPT cycle.

Effect

Timely compliance with training requirements keeps peace officers updated on new regulations and policies. Compliance with training requirements helps the Sheriff and peace officers follow laws, reduce risks, and operate effectively. Failure of Sheriff to cooperate with POST to meet minimum training standards could result in removal from the POST program.

Recommendation

We recommend Sheriff develop procedures to monitor and establish routine reminders regarding peace officers' progress on training requirements, due dates, and availability of training classes. Sheriff should ensure that all peace officers comply with training requirements promptly and within the required period of time.

Management Response

The Sheriff's Office concurs with the need to monitor and establish routine reminders regarding progress and training requirements. The Sheriff's Office purchased a product called Cornerstone On-Demand and developed an Electronic Learning Management System. Earlier this year, the Sheriff's Office purchased the additional performance evaluation module so that annual evaluations can integrate into their training record. This system will provide timely notification about training and certification renewals to supervisors and managers.

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4. Peace Officers' Compliance Analysis Report

Condition

POST maintains a compliance analysis report which includes Sheriff's peace officers' training status. POST allows Sheriff access to its compliance analysis report, which can be run to see each peace officer's specific training requirements and track their respective progress. Sheriff is expected to provide updates of its current and active peace officers and their trainings.

During our audit, we noted that the list of Sheriff's peace officers reported in the compliance analysis report was not regularly updated. The list included Sheriff's peace officers who have already retired or resigned. Also, the list did not include all new hired peace officers.

Effect

An updated and accurate record is very useful in monitoring timely compliance with training requirements for peace officers. This would aid Sheriff's training managers to regularly follow up and update Sheriff on the progress and status of training requirements for all active peace officers. Failure of Sheriff to cooperate with POST to meet minimum training standards could result in removal from the POST program.

Recommendation

We recommend Sheriff develop procedures to ensure and maintain updated personnel records and timely monitoring of training requirements for all active peace officers. Regular updates of records will ensure new peace officers are added promptly and peace officers who no longer work for Sheriff are removed in a timely manner.

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Management Response

The Sheriff's Office concurs with the need for ensuring and maintaining personnel records and training requirements of all active peace officers. POST appointments and terminations are usually processed biweekly, but could take up to four weeks to process, dependent upon personnel changes within the Sheriff's Office. Our Human Resources Department now conducts a semi-annual audit to ensure compliance. The Sheriff's Office has also put measures in place to ensure all new peace officers have attained their basic certificates within one year.