



# Shasta County

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## OFFICE OF THE AUDITOR-CONTROLLER

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Phone (530) 225-5771

**BRIAN MUIR**  
AUDITOR-CONTROLLER

**NOLDA SHORT**  
ASST. AUDITOR-CONTROLLER

June 24, 2016

The Honorable Gregory Gaul  
Presiding Judge, Shasta County Superior Court  
1500 Court Street, Room 205  
Redding, CA 96001

Re: Response of the Auditor-Controller to Fiscal Year 2015-2016 Grand Jury Report – Shasta County Sheriff's Office

Dear Judge Gaul:

The Auditor-Controller appreciates the dedication of the Grand Jurors as well as the courtesy and professionalism shown in completing their work.

### Findings

*F3. There are no monthly reconciliations between activity in Sirron and ONESolution, therefore it is undetermined if one system reconciles with the other.*

Response. The Auditor-Controller agrees with the finding.

### Recommendations.

*R3. The Grand Jury recommends the Auditor-Controller and the Sheriff's Office initiate a process to reconcile the activity and balances between Sirron and ONESolution, and ensure that ongoing monthly reconciliations of the new process occur by December 31, 2016.*

Response. The recommendation will be implemented by the Sheriff's Office, since County departments are responsible for reconciling to the ONESolution finance system. The Auditor-Controller will provide assistance as needed.

*R8. The Grand Jury recommends the Auditor-Controller and the Sheriff's Office ensure all Sheriff's Office trust account reconciliations occur monthly, with old outstanding items cleared, by December 31, 2016.*

Response. The recommendation will be implemented by the Sheriff's Office, since County departments are responsible for reconciling to the ONESolution finance system. The Auditor-Controller will provide assistance as needed.

*R9. The Grand Jury recommends the Auditor-Controller initiates a plan by December 31, 2016, to conduct more frequent surprise audits of assets held as evidence.*

Response. The recommendation will not be implemented. The Sheriff's Office has a system of internal controls in place that includes the audit of assets held as evidence.

Sincerely,

A handwritten signature in black ink, appearing to read "Brian Muir". The signature is stylized with a large initial "B" and a long, sweeping underline.

Brian Muir  
Shasta County Auditor-Controller

cc: Shasta County Board of Supervisors