



# Shasta County

## OFFICE OF THE AUDITOR-CONTROLLER

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**BRIAN MUIR**  
AUDITOR-CONTROLLER

**NOLDA SHORT**  
ASST. AUDITOR-CONTROLLER

July 24, 2018

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

Re: Response of the Auditor-Controller to Fiscal Year 2017-2018 Grand Jury Report – Community Corrections Partnership – AB 109 Funds

Dear Judge Gibson:

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

### Finding

*F6. There has been no audit to determine whether Assembly Bill 109 funds are being allocated as designated by Assembly Bill 109. Budgets and minutes of the Board of Supervisors and Community Corrections Partnership indicate that Assembly Bill 109 funds have been used to replace rather than add to Shasta County General Funds for public safety, indicating the need for such an audit.*

Response The Auditor-Controller disagrees partially with the finding. I agree that there has been no audit to determine whether Assembly Bill 109 funds are being allocated as designated by the legislation. The legislation does not require such an audit. I disagree that budgets and minutes of the Board of Supervisors and Community Corrections Partnership indicate that Assembly Bill 109 funds have been used to replace rather than add to Shasta County General Funds for public safety, indicating the need for such an audit. The Grand Jury's concern centers around Jail funding. The Assembly Bill 109 funds designated for the County Jail did not replace the General Fund's contribution as evidenced by the fact that General Fund contributions have not decreased and actually increased in each of the last three fiscal years. The table below shows General Fund contributions to the jail budget by fiscal year:

<u>FY 10/11</u>	<u>FY 11/12</u>	<u>FY 12/13</u>	<u>FY13/14</u>	<u>FY 14/15</u>	<u>FY 15/16</u>	<u>FY16/17</u>
\$8,003,747	\$8,251,295	\$8,251,295	\$8,251,295	\$8,498,834	\$8,753,799	\$9,162,475

Recommendation

*R6. By June 30, 2019, the Shasta County Auditor-Controller conduct a focused audit to determine whether Assembly Bill 109 funds have been used to replace existing Shasta County funding and present the results to the Community Corrections Partnership and the Shasta County Board of Supervisors at a public meeting. This process should occur annually.*

Response. The recommendation will not be implemented. Assembly Bill 109 funds are allocated through a public process at meetings of the Community Corrections Partnership. The allocation is subsequently reviewed and approved by the Board of Supervisors in a public meeting. Auditor-Controller staff review all payments to ensure they comply with State law and County code. The Auditor-Controller has limited staff time available for internal audits and must endeavor to give citizens the best value for their tax dollar. Accordingly, since there is no evidence of supplanting Assembly Bill 109 funds, no focused audit will be undertaken at this time. The Auditor-Controller will monitor future Assembly Bill 109 allocations and conduct an audit if needed.

Sincerely,



Brian Muir  
Shasta County Auditor-Controller

cc: Shasta County Board of Supervisors  
Shasta County Grand Jury