



**2012-2013
Sutter County
Grand Jury Final Report**

Final Report

ENDORSED FILED

JUL 12 2013

SUPERIOR COURT OF CALIFORNIA
COUNTY OF SUTTER
CLERK OF THE COURT
By JACKIE LASWELL HRP/RY

of the

2012-2013

Sutter County

Grand Jury



Wendy Iverson

Foreperson



Honorable Judge Susan E. Green

Presiding Judge

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SUTTER COUNTY GRAND JURY

The Honorable Judge Susan E. Green
Sutter County Superior Court
446 Second Street
Yuba City, CA. 95991

Dear Judge Green:

It is my honor to submit the Final Report of the 2012-2013 Sutter County Grand Jury. This Report represents the work of this year's Grand Jury which includes five investigations, and reviews of two county departments and one county school.

The Grand Jury would like to thank all those individuals in the county departments, agencies and public schools who assisted us with our inquiries, and for taking the time to answer our questions, conduct tours, and provide requested materials and documents.

The Grand Jury would like to thank the Honorable Judge Aronson, our Supervising Judge who swore in the 2012-2013 Grand Jury, as well as District Attorney Carl Adams, who provided the necessary assistance for us to conduct our inquiries.

The Grand Jury would also like to thank Marsha Caranci, California Grand Jury Association North Director, for her guidance and prompt replies to our questions relating to civil grand jury procedures.

I would personally like to thank Jackie Laswell, Grand Jury Clerk for Sutter County Courts, for her expertise and much appreciated help in grand jury administrative matters.

It was a challenging start to our new grand jury term, since we had to cope with a move to a new location, which took several weeks to finalize. The grand jury would like to extend their gratitude to the Probation Department for their willingness to share their newly renovated space, and being so welcoming and accommodating. We now have a new home that is a very enjoyable place to hold our meetings.

And last, but not least, I would like to thank our Pro Tem, Don Hanson, for his tireless assistance and dedication to the Grand Jury, and also Harprit Takher, for her outstanding work as Secretary. Both invested many extra hours for the benefit of the Grand Jury.

It has been a privilege to have served the past two years on the Grand Jury, and especially in the position of Foreperson this past year, which has been such a rewarding experience. I am truly honored and pleased to have had the opportunity to serve with members of the 2012-2013 Sutter

County Grand Jury, a group of dedicated citizens who volunteered many hours conducting interviews and inspections, attending numerous meetings, visiting and touring, and gathering and assimilating information. I would like to thank each of them for their hard work and efforts toward making this a successful year.

Sincerely,

A handwritten signature in cursive script that reads "Wendy Iverson". The signature is written in black ink and is positioned below the word "Sincerely,".

Wendy Iverson, Foreperson
2012-2013 Sutter County Grand Jury

2012-2013 Signature Page

Lisa M. Buttron

Lisa M. Buttron

Stephanie N. Cross

Stephanie N. Cross

Hardial Dulay

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Suellen R. Stenhouse

Suellen R. Stenhouse

Harprit K. Takher

Harprit K. Takher

Luther Welty

Luther Welty

Report
Of the 2012-2013
Sutter County Grand Jury

Wendy Iverson - Foreperson, Lisa Buttron, Stephanie Cross, Hardial Dulay, Gwendolyn Eales,
Estevan Fernandez, Donald Hanson, Laurie Lammert, Hank Lamon,
Tammy Massengale, Martha McClard, David McCormack, Douglas Nareau, Dawn Noonan,
Brandy Roberts, Trenton Schmidt, Suellen Stenhouse, Harprit Takher, Luther Welty

Final Report [pursuant to Penal Code 933 (a)]

Wendy Iverson

Wendy Iverson
2012-2013 Foreperson

April 18, 2013

Date

Pursuant to Penal Code Section 933 (a), the Presiding Judge makes the finding that the
foregoing report is in compliance with the Title 4, Chapter 3 of the Penal Code
("Powers and Duties of the Grand Jury")

Susan E. Green

Honorable Susan E. Green, Presiding Judge
Superior Court of California, County of Sutter County

4/24/13

Date

SUTTER COUNTY JAIL SOBERING CELL POLICIES AND PROCEDURES

SUMMARY

The 2012-2013 Sutter County Grand Jury (SCGJ) toured the Sutter County Jail on November 1, 2012. In part, due to a 2011 death in the sobering cell of an inmate under the influence of drugs, the SCGJ decided to investigate the policies and procedures (P&P) of the sobering cell and other circumstances related to the incident. The SCGJ reviewed the P&P and conducted interviews with jail correctional and medical staff, emergency medical personnel and Yuba City law enforcement.

The SCGJ found the sobering cell P&P have not been consistently followed and training on the P&P is inadequate. Management has not implemented new practices to prevent a similar situation from occurring in the future. In order to make appropriate decisions, annual training on the P&P and strict adherence to the policies are recommended.

BACKGROUND

The Sutter County Jail has two sobering cells, one for male inmates and one for female inmates. Inmates who are a threat to their own safety or the safety of others due to intoxication are placed in the sobering cell. A correctional officer must monitor the sobering cell at least every 30 minutes. Once it is determined the inmate is sober, the booking process is continued and the inmate is either moved to jail housing or released from the jail.

APPROACH

Jail and medical records and reports associated with the death were obtained and studied. The California Code of Regulations, Title 15 was acquired and relevant parts were reviewed. Copies of P&P relating to the Sobering Cell and a Death in Custody were also received and studied (Attachment A). Copies of organization charts, work assignments for the days in question, training requirements for correctional officers and video of the sobering cell for September 11 – 13, 2011, were requested and reviewed. In addition, several SCGJ members participated in a tour of the Sutter County jail, including the sobering cells.

Interviews were conducted with the Sutter County Sheriff's Department investigators, the Yuba City police officer who had arrested the inmate, ambulance emergency medical technician (EMT) personnel, and jail staff including correctional officers and management.

DISCUSSION

Below are summaries of what is contained in the P&P sections of the Jail Policy Manual covering the Sobering Cell and In Custody Deaths.

J121.65 – Use of Sobering Cell

The purpose of the sobering cell is the same as described in Title 15, Article 5, Section 1056 of the California Code of Regulations. If there is a question of whether an inmate should be accepted into the jail for placement in the sobering cell, a medical evaluation should be performed by jail medical staff, or else the individual should first be sent to the emergency room for medical evaluation. An inmate cannot be held in the sobering cell for over six hours without an evaluation by either custody or medical staff. To be held for any length of time, the inmate must be conscious and able to follow verbal commands; the sobering cell is not a place for life threatening withdrawal symptoms or long term detoxification – this requires a medical setting.

Every 30 minute observation should include “An arousal attempt to ensure that the person will respond to verbal or pressure stimulation. This is the most important monitoring procedure for jail staff in non-medical settings. If unable to obtain verbal response to stimulation, the officer must go in and attempt to arouse the person to assess consciousness.”

J144.10 – In Custody Deaths

This section describes the duties of the jail staff once a death in custody occurs. Unless death is obvious “... (i.e. post mortem lividity or rigor mortis)...”, it must be determined by an EMT, Paramedic, Medical Doctor, or Deputy Coroner.

J144.20 – In Custody Death Review Team

This section states that a review of every death in custody shall be conducted. The Jail Medical Facility Manager, and all relevant medical and supervision staff are to be involved in the review.

“All circumstances surrounding the death should be evaluated from both a health care and custody perspective. The review may identify weaknesses or failures in either system that led to the death or failed to prevent it. These issues can then be addressed and corrected.”

J147.50 – Sobering

“Jail staff should be aware of signs and symptoms of inmates experiencing acute drug or alcohol intoxication. The recommendations made by jail medical staff for treatment of those inmates should be followed.”

J147.60 – Screening of Alcohol Intoxicated Inmates

Although this section states that jail staff should be aware of how to identify inmates who are intoxicated or undergoing drug or alcohol withdrawal, only common signs of intoxication, or indications of when severe intoxication or withdrawal require immediate medical attention are discussed. There are no specific sections for drug intoxication.

A pre-booking form is used as an initial medical observation to determine if the inmate requires medical attention before being accepted into the jail.

J147.65 – Housing of Intoxicated Inmates

This section states that if it is difficult to arouse the inmate or irregular breathing or deep snoring is heard, then this is considered to be an emergency. Any inmate needing emergency care is to be transported to Rideout Hospital Emergency Room.

J147.70 – Management of the Alcohol Dependent Inmate

This section only deals with alcohol withdrawal.

These P&P are in place in the Jail Policy Manual and are available for reference. However, there are no formal training sessions for jail staff to review the P&P on a regular basis. After reviewing the P&P and interviewing jail staff, the SCGJ found that even after a death in custody, some of the staff are not thoroughly familiar with the guidelines for holding an inmate in the sobering cell. Since the incident some jail shifts have taken the initiative to physically arouse an unresponsive inmate in the sobering cell during the 30 minute checks, but not all. Because of these findings, the SCGJ is concerned that jail staff may not have the information or training to make timely or appropriate decisions.

Because of the format of the individual policies in the manual, specific topics are difficult to quickly access. The parts of the P&P relating to these two topics, as given to the SCGJ, have sections that are listed by number and by name; each section does not have a dedicated page(s), with the title appearing at the top of the page. This format makes it difficult to determine when each individual policy has been reviewed or revised.

The inmate was held in the sobering cell for over 28 hours without a physical medical assessment. The inmate was not aroused with verbal or physical stimulation since the inmate appeared to be sleeping during the final 30 minute checks. Correctional officers determined the inmate had died; CPR was not attempted. P&P are in place that stipulates the course of action to be taken in each of these situations and in each case the P&P were not followed.

The Jail Medical Facility has updated its own P&P to reflect the need for more attentive care of inmates in the sobering cell. A new sobering cell P&P was implemented in December 2011, and

revised May 2012 (Attachment B). This policy requires the jail medical staff to obtain baseline health data including vital signs on an inmate within six hours of placement in the sobering cell. If this is not possible because the jail staff determines there is a safety issue, they are to retry within 30 minutes.

An In Custody Death Review Team was not convened and a final report was not issued. There was no discussion between management and jail staff on the death in custody, and therefore, no opportunity to study and learn what should be changed or improved to avoid similar incidents.

The death in custody investigation was handled by Sutter County Detectives instead of Department of Justice. Although the Sheriff determines who will conduct the investigation, a perception of a conflict of interest is possible if Sutter County Detectives investigate a Sutter County Jail Death.

FINDINGS

- F1.** The sobering cell P&P are not specific for inmates under the influence of drugs, only alcohol, and do not include symptoms of drug intoxication, only symptoms of alcohol intoxication.
- F2.** The P&P manual, as written, is difficult to determine when each individual policy has been revised and/or reviewed.
- F3.** There are inconsistent practices among jail shifts during the 30 minute checks on inmates in the sobering cell who appear to be sleeping or cannot be verbally aroused.
- F4.** There is a lack of comprehensive training on the P&P of the sobering cell. Some of the jail staff are not thoroughly familiar with the policies regarding the sobering cell and state they do not receive annual training on sobering cell procedures.
- F5.** Determination that the inmate had died was made without consulting with or confirmation by a qualified health professional as per the P&P.
- F6.** Although the P&P allow Sutter County detectives to perform an in-custody death investigation, a perception of a conflict of interest is inherent.
- F7.** An In Custody Death Team was not arranged after the incident; therefore, no weaknesses or failures were identified and no final review was completed.

RECOMMENDATIONS

- R1.** P&P for the sobering cell should specify whether they refer to individuals under the influence of chemical substances or a combination of alcohol or drugs. Symptoms of drug intoxication should be included.
- R2.** Individual P&P should be written on a separate page with the title and number of the policy at the top. Space should be provided to document dates of revisions and reviews.
- R3.** Management should enforce sobering cell procedures stating correctional officers are to attempt physical arousal during 30 minute checks if inmates do not respond to verbal stimulation.
- R4.** Staff should receive comprehensive training on the established Sutter County Jail Policy Manual's P&P of the sobering cell on an annual basis. The training should include an assessment to ensure staff know and are able to implement the P&P. A record of training and assessment should be maintained to document staff proficiency.
- R5.** In cases where an inmate is not responsive, all life saving measures, including CPR, are to be performed until the inmate is transferred to Rideout Hospital Emergency Room or death is pronounced by a qualified health professional.
- R6.** In cases of an in custody death, the investigation by another law enforcement entity is encouraged and should be considered to obviate a perception of conflict of interest.
- R7.** An In Custody Death Review should be completed on all in custody deaths. All findings of the Review Team should be formally presented to jail staff and, where appropriate, the Jail Policy Manual should be updated to help prevent future similar incidents.

Respondents

J. Paul Parker, Sutter County Sheriff

ATTACHMENT A

J144.10 - IN CUSTODY DEATHS

PURPOSE: To establish guidelines for use in the event of an inmate death.

POLICY: An inmate death that occurs in the Jail will be handled in a manner to ensure compliance with State of California mandates.

DEFINITIONS:

Postmortem Lividity: The discoloration of body tissue caused by the pooling of blood at the lowest point of the body after death.

Rigor Mortis: The temporary rigidity of muscles occurring after death.

GENERAL INFORMATION:

- A. Cases where death is suspected, an employee shall immediately summon assistance. The employee shall make every effort to preserve life, which may include CPR and other life saving measures. The inmate will be transported to the hospital for medical treatment, unless an EMT, Paramedic or Medical Doctor makes a determination regarding death.
- B. Cases where death has already been determined by an EMT, Paramedic or Medical Doctor, or Deputy Coroner, or death is obvious (i.e., postmortem lividity or rigor mortis), the body will not be disturbed or moved from the scene until approved by, and at the direction of the Sheriff's Detective/Coroner's representative.
- C. Once the scene is secured, the Sheriff or his designee will make the determination whether the Department of Justice (DOJ) or Sutter County Detectives will be conducting the investigation. If DOJ is going to conduct the investigation, the sergeant or OIC will develop a schedule and assign personnel to secure the crime scene until the arrival of DOJ. If it is determined Sutter County Detectives will conduct the investigation, the crime scene will be turned over to the Detective Lieutenant, or his designee, and he/she will make the necessary arrangements for scene security.
- D. Facility staff will not make any public comment regarding the situation or the individual(s) involved and will refer all inquiries to the Jail Facility Manager or his designee or the Sheriff's Office PIO (Public Information Officer).
- E. In the event DOJ conducts the criminal investigation it is still the responsibility of the Detective Unit to conduct the coroner's case. The Detective Unit is responsible for all things related to the coroner's investigation, including notification of the decedent's next of kin.
- F. In any case in which a person dies while in the custody of the Sheriff of Sutter County, the Jail Facility Manager shall submit all mandatory reports to DOJ within ten (10) calendar days after the time of death.

PROCEDURE:

A. Correctional Officer's Responsibility

1. Immediately contact responsible Sergeant or OIC via radio.
2. The staff member will start the necessary life saving measures.
3. The staff member will preserve crime scene/affected area and not disturb potential evidence, materials and/or instruments suspected to have been used to cause death as well as those instruments used in life saving measures, unless doing so will jeopardize the safety of the staff or inmates of the facility.
4. The staff member will identify and separate all suspects and witnesses.
5. The staff member assigned to control the crime scene will annotate on a log the date, time, name and agency of every person who enters and leaves the scene.

B. Jail Sergeant's Responsibility

1. The Jail Sergeant or OIC will assume the incident command.
2. It is the responsibility of the supervising Sergeant to direct and ensure the responsibilities of the correctional officers have been completed.
3. The supervising Sergeant will contact Dispatch and:
 - a. Provide specific details pertaining to the inmate
 - b. Request rescue and ambulance respond to the jail
 - c. Ask dispatch to notify the Operations Sergeant or OIC on duty
4. The supervising Sergeant will assign staff to:
 - a. Scribe/start activity log in the Main Jail Control Room
 - b. Meet and escort first responders (EMS/Fire/Etc.)
 - c. Limit access to affected area(s)
 - d. Print inmate roster of affected area
 - e. Ensure facility/floor lockdown
 - f. Complete incident reports as needed
 - g. Shut down all inmate phones
5. The Sergeant or OIC will begin notification up the chain of command, beginning with the Jail Lieutenant. In the event the Jail Lieutenant is unavailable, the Sergeant or OIC will contact the next person in the chain of command until someone in the administration has been advised of the situation.

6. The supervising Sergeant will ensure all involved staff are sequestered, and/or remain on duty until dismissed by Command staff.
7. Brief the Jail Facility Manager and investigators upon their arrival, providing as much information as possible.
8. Contact Single Cells Control, Dormitory Control and Minimum Security Facility and advise them to direct any and all telephone calls about the incident to the shift supervisor, who will refer valid requests for information to the Jail Facility Manager or his designee, and refer all media calls to the Undersheriff.
9. Forward all appropriate documents and logs to the Jail Facility Manager (i.e., cell logbooks, observation sheets from cell door, booking/medical sheet, medical records, pertinent videos and inmate property).
10. Only at the direction of appropriate Commander, assign staff to clean affected area(s).
11. Prepare for debriefing when scheduled.

C. Jail Facility Manager's Responsibility

1. After receiving notification regarding incident, and upon arrival at the facility, the Jail Facility Manager will be briefed by the Jail Sergeant and assume command.
2. The Jail Facility Manager will activate the Jail I.C.P. (Incident Command Post) and ensure the Sergeant's responsibilities have been completed.
3. The Jail Facility Manager will notify Sutter Dispatch he/she is now on scene, and provide the office contact number and location.
4. The Jail Facility Manager is required to notify:
 - a. Sheriff
 - b. Undersheriff
5. Pursuant to 5021 P.C., an in-custody death must be reported within a reasonable time, not to exceed 2 hours of its discovery, and shall be supplemented by a written report within 8 hours. The written report shall include all circumstance and details of the death known at the time the report was prepared, including names of all persons involved and all persons having knowledge of the circumstances surrounding the death, submitted to the entities below:
 - a. Sheriff
 - b. Coroner's Office

- c. District Attorney
 - d. Chief of Police, in appropriate jurisdiction where incident occurred
6. Secure the following items of deceased: all personal clothing, property and medication from the jail property room; print an account balance log. If a fund balance exists in the trust account, order a check prepared to the estate of the decedent.
7. Appropriately verify custody status and identification using all, but not limited to:
 - a. Intake health screening form
 - b. Booking report
 - c. Most current commitments for each active case
 - d. Detainer(s)/Hold(s)
 - e. Print out history of current charges
 - f. Booking photos
 - g. All incident reports pertaining to the death
8. As the incident progresses the Jail Facility Manager or his designee will make the determination to initiate normal jail operations as they relate to the intake of arrestees. All other non-essential operations will be suspended but should be re-evaluated on a continual basis.
9. Gather all written logs, incident reports, information reports, etc., from all staff involved.
10. Complete a Jail Facility Manager's summary report of the incident.
11. Upon completion of the investigation, the Jail Facility Manager will deactivate the Jail I.C.P. (Incident Command Post), and arrange to have the work area cleaned; schedule a debriefing to include all staff/departments involved. Upon completion of debriefing, ensure all custody reports pertaining to the death in custody are forwarded for appropriate filing/archiving within the Sheriff's Office.
12. The Jail Facility Manager is responsible for completing the Death In-Custody Reporting Form (BCIA 713), Quarterly Summary of Deaths in Law Enforcement (CJ11), and Deaths in Custody Law Enforcement Custodial Death Report Addendum (CJ11-A), and submitting them to DOJ within ten (10) calendar days

D. Main Jail Control Room's Responsibility

1. The Main Jail Control Room will activate the code 33 (radio silence with exception to essential communication).

2. The Main Jail Control Room shall maintain a written log of all activity once notified of an emergency. This written log shall contain date(s), time(s) of arrival, movement and departure of Fire/EMS, Operations patrol chase car, and staff movement within the affected area(s).
3. The Main Jail Control Room shall obtain approval(s) from the incident commander for every attempted access to and from the affected area(s).
4. Upon completion of investigation of death incident and deactivation of Jail I.C.P. (Incident Command Post), Main Jail Control Room will compile all logs/documents/reports and submit them to the Jail Facility Manager.

E. Dispatch's Responsibility

1. Upon appropriate notification from a Jail Sergeant, Dispatch will notify the following:
 - a. Ambulance Service/Fire/EMS
 - b. Sheriff's Office on-duty Operations Sergeant

F. Sheriff's (or Designee's) Responsibility

The Sheriff or his designee will notify the Yuba City Police Chief, Sutter County District Attorney, Sutter County Counsel/Risk Manager, Correctional Officer Association Representative and Chaplain.

If applicable, the Sheriff or his designee will request the District Attorney notify the judge involved with the inmate's case; also any out of county agencies having a current HOLD or Detainer on deceased inmate.

J144.20 - IN CUSTODY DEATH REVIEW TEAM

A review of every in-custody death shall be conducted by a review team comprised of the Jail Facility Manager, the health administrator, the responsible physician, and other health care and supervision staff who are relevant to the incident.

All circumstances surrounding the death should be evaluated from both a health care and custody perspective. The review may identify weaknesses or failures in either system that led to the death or failed to prevent it. These issues can then be addressed and corrected.

The review should be performed after all autopsy and other reports have been received, which could take a while, especially if a criminal investigation is being conducted. Nonetheless, the medical review will be inadequate if conducted too soon; it must be a final review and incorporate all previous reports and relevant information.

County counsel should be consulted when developing review committee responsibilities,

obligations, immunities and authority in order to ensure the protection of the committee members, the agency and the county.

J144.30 - DEATH OF A MINOR WHILE IN CUSTODY

In any case in which a minor dies while detained in a jail, lockup or court holding facility, the Jail Facility Manager shall provide the CSA a copy of the report submitted to the Attorney General under Government Code Section 12525 within 10 calendar days after the death.

J147.40 - MEDICAL SCREENING AT BOOKING

A medical screening shall be administered to each inmate during the booking process, by the booking officer, before the inmate is placed into a housing area.

The Jail Medical Staff shall be notified immediately under any of the following conditions:

- [1] If the inmate appears sick, injured or in need of immediate medical attention
- [2] If the inmate appears to be so under the influence of drugs or alcohol as to need immediate medical attention
- [3] If the inmate is taking prescription medication; or if the inmate appears to be infested with lice or vermin
- [4] If the inmate has had a delivery, miscarriage or abortion within seventy-two (72) hours.

The Medical Staff or on-call Mental Health Staff shall be notified immediately under any of the following conditions:

- [1] If the inmate shows behavior suggesting the need for psychological evaluation
- [2] If the inmate expresses or exhibits suicidal tendencies
- [3] If the inmate appears to be developmentally disabled

J147.50 - SOBERING

Jail staff shall be aware of the signs and symptoms of inmates undergoing acute drug or alcohol withdrawal. Jail Medical Staff shall be notified and their recommendations for treatment and observations shall be followed.

J147.55 - MANAGEMENT OF ALCOHOL INTOXICATED INMATES

The following sections of the Jail Policy Manual outline the medical policy created to comply with Title 15, section 1213, "Detoxification Treatment". The provisions of this protocol are reiterated in the Policy and Procedure sections of the Sutter County Health Department's Policy and Procedures.

J147.60 - SCREENING OF ALCOHOL INTOXICATED INMATES

Jail staff should be aware of the signs and symptoms of inmates who are intoxicated or undergoing acute drug or alcohol withdrawal.

Common signs of intoxication:

- Droopy eyelids
- Slurred speech
- Impaired balance
- Impaired thought or logic process
- Extreme talkativeness
- Aggressiveness
- Obvious odor of an alcoholic beverage

Indications of severe alcohol intoxication requiring immediate medical attention:

- Unable to respond to simple commands
- No response to verbal or mild physical stimulus (shake and wake)
- Vomiting
- Slow, irregular or stertorous breathing

Indications of severe alcohol withdrawal requiring immediate medical attention:

- Shakiness or uncontrollable tremors
- Sweating or fever
- Shortness of breath or difficulty breathing
- Nausea or vomiting
- Increasing anxiety
- Visual or auditory hallucinations
- Seizures

A pre-booking form (blue slip) shall be completed by the receiving officer upon in-take.

This pre-booking form will be the receiving officer's preliminary medical observation to determine (1) if the inmate is medically suitable for booking and; (2) if conditions exist which require medical attention prior to being received by the Sutter County Jail.

A medical screening shall be administered to each inmate during the booking process, by the booking officer, before the inmate is placed into a housing area.

The Jail Medical Staff shall be notified immediately under any of the following conditions:

- [1] If the inmate appears sick, injured or in need of immediate medical attention, this condition will be reported to the shift Sergeant who will make the determination of whether to accept the inmate or if the inmate should be denied acceptance pending a medical evaluation or treatment by Rideout Emergency Room personnel.

Under no circumstances will an inmate be received by the Sutter County Jail that requires immediate medical attention until cleared by trained medical staff.

NOTE: Severe alcohol intoxication and severe alcohol withdrawal are both situations which will require immediate medical attention. Any inmate who is difficult to arouse or who is unable to be aroused, who displays irregular breathing or deep snoring, or who has convulsions, shall be considered an emergency case. Inmates needing emergency care shall be transported by ambulance or patrol car to the emergency room at Rideout Memorial Hospital.

- [2] If the inmate appears to be so under the influence of drugs or alcohol as to need immediate medical attention.
- [3] If the inmate is taking prescription medication; or if the inmate appears to be infested with lice or vermin.
- [4] Medical Staff will make a check of intoxicated inmates every 6 hours.

J147.65 - HOUSING OF INTOXICATED INMATES

Intoxicated inmates will be assessed and housed in either the Holding Cell or Sobering Cell. Inmates in these cells shall be removed and when they are able to continue processing.

Intoxicated inmates should be physically aroused and checked every 30 minutes with such checks logged on the cell inspection log. Observation by closed circuit television will not satisfy the above required observations.

Any inmate who is difficult to arouse or who is unable to be aroused, who displays irregular breathing or deep snoring, or who has convulsions, shall be considered an emergency case. Inmates needing emergency care shall be transported by ambulance to the emergency room at Rideout Memorial Hospital.

J147.70 - MANAGEMENT OF THE ALCOHOL DEPENDENT INMATE

All inmates who indicate a history of alcohol withdrawal on the Medical Screening Form will be referred to the Jail Nurse.

Inmates with a history of alcohol withdrawal will be evaluated by Jail Nursing Staff within twelve hours of their last drink to determine appropriate medical management.

The on call Jail Nurse will be notified immediately when an inmate displays any of the symptoms of severe alcohol withdrawal.

ATTACHMENT B

SUTTER COUNTY PUBLIC HEALTH DIVISION	POLICY AND PROCEDURE			#JMS-16-598
	PROGRAM: Jail Medical Services			
	FUNCTIONAL AREA: Patient Healthcare			
	SUBJECT: Sobering Cell			
	CONTACT PERSON:		APPROVED BY:	
_____ Health Officer		_____ Public Health Director		
ORIGINAL DATE 12-19-11		REVISED DATE 5-1-12	REVIEWED DATE	

BACKGROUND:

Title 15 of the California Code of Regulations (CCR) Section 1056, requires custody and medical personnel to make regular checks of any person placed in a Sobering Cell, with specific limits on timing of checks, on the safety and health condition of each inmate kept in a sobering cell. **Note:** The requirements for custody and health monitoring differ from those for the Safety Cell.

POLICY:

A Nursing Assessment will be done by the RN Supervisor or the Nurse Practitioner as soon as can be reasonably arranged upon notification by Custody, but within a maximum of 6 hours of placement, of an inmate patient in the Sobering Cell. The Nursing Assessment shall be repeated, at a minimum frequency, every 6 hours thereafter, during the hours that Jail Medical Services (JMS) are staffed.

Based on the Nursing Assessment, with consultation with the Nurse Practitioner or physician as needed, more frequent health monitoring may be determined to be necessary. This is to be recorded in the "Actions Taken" section of the Nursing Assessment.

In the event that an RN is not on site within the required time for assessment, a Licensed Vocational Nurse (LVN) may collect the data (vital signs, observations) required on the Safety and Sobering (S&S) Cell Flowsheets (Forms JL-07 and JL-08), then contact the physician on call for an assessment and orders.

Documentation: Each health check by JMS staff is to be documented as follows:

- On Custody's Inmate Observation Form (kept on the wall or door of the cell)
- On the S&S Cell Flowsheet(s)
- Sobering Cell Entry and Exit notes must also be entered into the patient's medical chart or, if the patient does not have a medical record, on a Progress Notes sheet.

- The notes may be very brief, documenting, at a minimum, the date, time and reason that a patient was put into the Sobering Cell and the date, time and reason for exit.

If the inmate has no existing chart, it is not required for a medical record chart to be created **unless** the inmate is booked and remains in Jail custody after completion of the time in the Safety Cell. However, the S&S Cell Flowsheet(s) and the Progress Notes must be dated, timed, and signed by a licensed member of the medical staff.

Placement into a Safety is generally done by Custody based on Custody policy and procedure, but may be requested by a Jail Medical Services healthcare provider, a Sutter County Mental Health worker, or the RN Supervisor.

In the event that an inmate is placed in a Sobering Cell by Custody for housing purposes only, the Jail nurse must ask a Custody Officer to confirm this information, then document this information in the Jail Medical Services Shift Record and include the date and time, the name of the inmate, and the name of the Custody Officer, and sign the note in the Shift Record.

Sobering Cell

Under the CCR Title 15 Section 1056 and the Sutter County Jail Manual, the Sobering Cell is used only to hold those inmates who are a threat to their own safety or the safety of others due to their state of intoxication. In no case is the Sobering Cell to be used for punishment or as a substitute for treatment.

PROCEDURE:

Notification of placement

Custody will inform JMS when an inmate has been placed in a S&S Cell. (Jail Manual P&P # J121.65). **In addition**, the first JMS nurse to arrive on the morning shift will make visual checks of all the S&S Cells for occupants within 30 minutes of arrival on shift for the presence of occupants.

Initial Medical Check of an Inmate Patient in a Sobering Cell

1. The nurse is to document on Custody's posted Inmate Observation Form the required information, and then immediately open Forms JL-07 and JL-08 (S&S Flowsheets A & B) on a clipboard for the inmate patient.

The S&S Flowsheet A is to be completed as fully as possible within the limitations of available information on the inmate patient and the inmate patient's ability to communicate.

Baseline health data, including vital signs, **must** be obtained **unless** custody states that safety concerns make it impossible. If vital signs are not obtained, return to try again, after a time of not more than 30 minutes.

A Nursing Assessment shall be made based on the available baseline health data and the appropriate withdrawal protocol activated.

Withdrawal protocols:

- Multiple / Unspecified substance intoxication (M/U) (To be developed)
- Alcohol (Alc)
- Amphetamine and related drugs (Amp) (To be developed)
- Benzodiazepines (Ben) (To be developed)
- Opiates (Opi) (To be developed)

In the event that an RN is not on site within the required time for assessment, a Licensed Vocational Nurse (LVN) may collect the data (vital signs, observations) required on the S&S Cell Flowsheets, then contact the physician on call for an assessment and orders, including a withdrawal protocol if the patient is not sent to the Emergency Room.

Every effort, within the bounds of safety, is to be made to establish rapport and enlist the cooperation of the patient to obtain the initial baseline health data. Do not restrain the patient to perform an assessment or to provide care. Gentle stabilization may be to reduce patient motion while performing healthcare, as is routinely used in healthcare practice, such as cradling an elbow while taking a blood pressure.

Record in the Progress Notes in the patient's chart that the patient has been placed in the Sobering Cell and that a medical check has been completed; include any health information or observations about the patient that is not included on the S&S Flowsheet s).

2. If the initial nursing assessment show any concerns that the patient may require closer health monitoring than every 6 hours, it shall be recorded in the Actions Taken section of Flowsheet B with the recommendation for the time of the next health check. Examples of timing that may be used, but not limited to these, are:
 - At 15 minutes, 30 minutes or 60 minutes
 - At the time of the next med pass
 - At 1 hour before the end of the evening shift.
 - At beginning of the morning shift

Remember to document on the Change of Shift log if any of the 3 cells are occupied, so the next shift can be made aware of any needs or concerns.

General information concerning Custody's Sobering Cell checks:

- Inmates placed in the Sobering cell will be **directly observed** by a custody officer at least **every 30 minutes**.
- Administration of necessary nutrition and fluids are required for any inmate in the Sobering cell.
- For specific information, see the Sutter County Jail Manual # J121.65.

REFERENCES:

- CCR. Title 15. Section 1056. Use of Sobering Cell.
- CCR. Title 15. Section 1213. Detoxification Treatment.
- Sutter County Jail Manual. J121.65. Use of Sobering Cell.
- Form JL-07 - Safety and Sobering Cell Flowsheet A
<http://sutternetapps/apps/HealthServices/ApprovedForms/>
- Form JL-08 - Safety and Sobering Cell Flowsheet B
<http://sutternetapps/apps/HealthServices/ApprovedForms/>

REVISION HISTORY:

- This Policy and Procedure replaces the provisions regarding the Sobering Cell in the old Jail Medical Manual Policy and Procedure #22.
- December 19, 2011

Safety Cell
 Sobering Cell → Withdr
 protocol: _____

SUTTER COUNTY JAIL MEDICAL SERVICES

SAFETY AND SOBERING CELL FLOWSHEET A

NAME Last: _____ First: _____ SC#: _____ DATE: _____

Placed in Safety/Sobering Cell (circle one)	Date / Time:	Jail Medical Notified by:	Date / Time:
Reason for placement:			
Removed from Safety/Sobering Cell	Date/Time:	Jail Medical Notified by:	Date/Time:
Reason for removal:			

Medical History

Psychiatric history? Y N When/what? Seizures? Y / N When/what? Hospitalized for drug withdrawal? Y N Previous medical record in SC Jail? Y N	ALLERGIES:
Other Medical Problems:	Medications with dose & last time taken (continue on back of this sheet if needed):

Initial Observation:

Time	T	P	RR	BP	O ₂ Sat	Ht estimate	Wt estimate	Intake
								Fluids: Food:

If vital signs not taken, reason: _____

Patient complaints: _____

Orientation: Person Y N Place Y N Time Y N Appearance:	
Behavior: <input type="checkbox"/> Cooperative <input type="checkbox"/> Non-cooperative <input type="checkbox"/> Combative	Gait: <input type="checkbox"/> Steady <input type="checkbox"/> Unsteady <input type="checkbox"/> Not observed
Color: <input type="checkbox"/> Normal <input type="checkbox"/> Cyanotic <input type="checkbox"/> Pale <input type="checkbox"/> Ashen <input type="checkbox"/> Flushed Pupils: <input type="checkbox"/> Equal <input type="checkbox"/> Unequal → larger pupil: Right /Left	Skin: <input type="checkbox"/> Dry <input type="checkbox"/> Moist <input type="checkbox"/> Diaphoretic <input type="checkbox"/> Warm <input type="checkbox"/> Hot <input type="checkbox"/> Cold
Level of consciousness: <input type="checkbox"/> Awake <input type="checkbox"/> Asleep <input type="checkbox"/> Easily arousable <input type="checkbox"/> Lethargic but responds to verbal stimuli <input type="checkbox"/> Responds to pain only <input type="checkbox"/> No response	

Actions taken (include notifications/date/time of healthcare provider):

Withdr protocol: _____
 Activated Date: _____
 Time: _____

Signed: _____ Date: _____

Name: _____ DOB: _____ SC#: _____

Safety Cell
 Sobering Cell → Withdr
 protocol: _____

SUTTER COUNTY JAIL MEDICAL SERVICES

SAFETY AND SOBERING CELL FLOWSHEET B

Name: _____ SC#: _____

Date	Time	T	P	RR	BP	O ₂ Sat	Intake
							Fluids: Food:

If vital signs not taken, reason: _____

Patient complaints: _____

Orientation: Person Y N Place Y N Time Y N Appearance:			
Behavior: <input type="checkbox"/> Cooperative <input type="checkbox"/> Non-cooperative <input type="checkbox"/> Combative			Gait: <input type="checkbox"/> Steady <input type="checkbox"/> Unsteady <input type="checkbox"/> Not observed
Color: <input type="checkbox"/> Normal <input type="checkbox"/> Cyanotic <input type="checkbox"/> Pale <input type="checkbox"/> Ashen <input type="checkbox"/> Flushed		Skin: <input type="checkbox"/> Dry <input type="checkbox"/> Moist <input type="checkbox"/> Diaphoretic	
Pupils: <input type="checkbox"/> Equal <input type="checkbox"/> Unequal → larger pupil: Right /Left		<input type="checkbox"/> Warm <input type="checkbox"/> Hot <input type="checkbox"/> Cold	
Level of consciousness: <input type="checkbox"/> Awake <input type="checkbox"/> Asleep <input type="checkbox"/> Easily arousable <input type="checkbox"/> Lethargic but responds to verbal stimuli			
<input type="checkbox"/> Responds to pain only <input type="checkbox"/> No response			

Actions taken (include notifications/date/time of healthcare provider): Withdr Protocol: _____

Signed: _____ Date: _____

Date	Time	T	P	RR	BP	O ₂ Sat	Intake
							Fluids: Food:

If vital signs not taken, reason: _____

Patient complaints: _____

Orientation: Person Y N Place Y N Time Y N Appearance:			
Behavior: <input type="checkbox"/> Cooperative <input type="checkbox"/> Non-cooperative <input type="checkbox"/> Combative			Gait: <input type="checkbox"/> Steady <input type="checkbox"/> Unsteady <input type="checkbox"/> Not observed
Color: <input type="checkbox"/> Normal <input type="checkbox"/> Cyanotic <input type="checkbox"/> Pale <input type="checkbox"/> Ashen <input type="checkbox"/> Flushed		Skin: <input type="checkbox"/> Dry <input type="checkbox"/> Moist <input type="checkbox"/> Diaphoretic	
Pupils: <input type="checkbox"/> Equal <input type="checkbox"/> Unequal → larger pupil: Right /Left		<input type="checkbox"/> Warm <input type="checkbox"/> Hot <input type="checkbox"/> Cold	
Level of consciousness: <input type="checkbox"/> Awake <input type="checkbox"/> Asleep <input type="checkbox"/> Easily arousable <input type="checkbox"/> Lethargic but responds to verbal stimuli			
<input type="checkbox"/> Responds to pain only <input type="checkbox"/> No response			

Actions taken (include notifications/date/time of healthcare provider): Withdr Protocol: _____

Signed: _____ Date: _____

Name: _____ DOB: _____ SC#: _____

Sutter County Vehicles

Summary

The 2012-2013 Sutter County Grand Jury (SCGJ) looked into the maintenance, control and operation of the Sutter County vehicle fleet. The SCGJ was concerned the vehicles were not being utilized efficiently. The SCGJ found there are no county wide standard policies and procedures regarding vehicle use. The SCGJ recommends that standard policies and procedures be established and enforced for all Sutter County government vehicles.

Background

During December 2012, the SCGJ looked into Sutter County vehicle maintenance, control and operation. Members of the SCGJ toured Fleet Maintenance to learn the standards of care for each vehicle. In the following weeks, members of five departments who are responsible for vehicle control were interviewed. The purpose of the interviews was to determine what controls are in place to ensure timely vehicle maintenance, safety of operation and consistency of use. The SCGJ inquired into policies and procedures, check-out/check-in methods, and training records to determine departmental management and efficiency of vehicle utilization. A visual inspection of the interior and exterior of several vehicles and safety equipment was conducted.

Discussion

According to Fleet Maintenance, service is scheduled every 5,000 miles or six months for sedans and light trucks. Fleet Maintenance utilizes a computerized spreadsheet that identifies when a vehicle is due for service based on the last date of service. Departments do not report odometer readings to Fleet Maintenance. Even though the odometer reading is recorded on the spreadsheet, each time a vehicle is serviced it is not used to calculate service due dates.

Vehicles parked at the various departments generally appeared to be clean on the inside and outside. However, weather damage to the paint from daily exposure to the elements was obvious. All vehicle fire extinguisher inspection tags checked by the SCGJ were found to be out of date. One fire extinguisher was inoperable.

Vehicle record keeping, although similar, is different for each department. Even though each department keeps records of vehicle use, the data is not used to determine when service is needed. Each department's point of contact waits to be notified by Fleet Maintenance when maintenance is due. Fleet Maintenance data is used by departments to justify vehicle replacement.

Only one department had a formal policy and procedure for driving county vehicles, dated 2009. Since then the requirements to drive a county vehicle have changed. However, the content of the policy and procedure has not been updated.

No departments have formal training for vehicle operators. Training is done by email or briefly mentioned at departmental meetings. No documentation of new hire vehicle operator training was available.

Each department assumes the driver will inspect the checked-out vehicle and report anything unusual. A formal vehicle log for recording vehicle history does not exist. There is no follow-up or requirement to ensure a pre and post inspection have been done. There is no training to demonstrate how to perform a pre and post operation vehicle inspection.

The mission, operation, and control of the Sutter County Sheriff's Department vehicles differ from all other departments of Sutter County; therefore, the SCGJ has excluded them from this report.

Findings

- F1.** Sutter County does not have a standard policy and procedure for vehicle operation.
- F2.** Fleet Maintenance schedules vehicles for service based on months not on miles driven.
- F3.** Sutter County does not have a standard for vehicle operator training.
- F4.** Sutter County does not have a standard check-out/check-in procedure for county owned vehicles.
- F5.** Sutter County vehicle operators are not required to conduct a pre and post vehicle inspection.

Recommendations

- R1.** The Sutter County Board of Supervisors adopts a standard policy and procedure for vehicle operation.
- R2.** The Sutter County Board of Supervisors adopts a policy where each department with assigned vehicles is required to maintain a vehicle log of use including mileage, reported to Fleet Maintenance. Vehicle mileage should be a consideration when service is due.
- R3.** The Sutter County Board of Supervisors adopts a standard for vehicle operator training.
- R4.** The Sutter County Board of Supervisors adopts a standard check-out/check-in procedure to include a required vehicle pre and post inspection.

Respondents

Sutter County Board of Supervisors

SUTTER COUNTY FINANCIAL PRACTICES

SUMMARY

Based upon complaints received, the 2012-2013 Sutter County Grand Jury (SCGJ) initiated an investigation into accounting practices within Sutter County government. The SCGJ found that accounting standards were seldom followed. There is little or no reconciliation of certain accounts. Cash is handled in an informal manner. Labor rates are not being calculated according to a standard county worksheet. Internal audits of county departments are not conducted. The SCGJ recommends standardization of departmental accounting, cash handling, and setting of labor rates. Internal audits should be conducted.

BACKGROUND

Sutter County has a complex system of taxes, grants, fees, accounting, and investments. These monies come in from various sources and are transmitted to the Auditor-Controller's office and then to the Treasurer's office for deposit into different accounts.

APPROACH

The SCGJ interviewed personnel from several county departments and covered many issues, including:

- Generally Accepted Accounting Principles (GAAP)
- Cash handling
- Labor rates
- Lack of internal audits
- Cost Accounting Management System (CAMS) and QuickBooks

DISCUSSION

The county is required by the State Controller's Office to comply with GAAP (Attachment A). In addition, the County Budget Act requires that the budget be developed with GAAP as a guideline (Attachment B). Budgets are not accounting documents; however, they must comply with the guidelines set by the County Budget Act. This allows both the accounting system and budget to be compatible. Currently, the budget is not developed utilizing GAAP. Most departmental accounting is budget driven and thus not always GAAP compliant.

The county has a cash handling policy written in 2001 (Attachment C). Public Works does not follow this cash handling policy but instead follows a system they have always used. Not one Public Works staff member interviewed, including management, was familiar with the procedure iterated in the policy. Monies are received and stored in an unsecured manner. Often the same employee handles all related transactions. There is little or no separation of record keeping and custody of monies. Job assignments are seldom rotated. The SCGJ would like to emphasize that no evidence of misappropriation was found, but controls are not in place to prevent this from happening.

Several county departments, such as Fleet Maintenance and Information Technology, have established labor rates they use to charge other departments for services rendered. Labor rates are needed to recover monies for grant funded projects. If labor rates are not calculated correctly, grant monies may not be reimbursed.

In 2004, with approval from the Sutter County Board of Supervisors (BOS), the County Administrator took responsibility for labor rates away from the Auditor-Controller's office (Attachment D). Currently, rates are compiled on a department by department basis even though the county has a standard worksheet to calculate such rates. Labor rates for the same type of work can vary significantly depending upon which method is used. For example, the Auditor-Controller used the standard worksheet to calculate the hourly rate for Fleet Maintenance (Attachment E). The hourly rate calculated by Fleet Maintenance is approximately half that of the Auditor-Controller's rate (Attachment F).

Public Works has two accounting systems that are isolated from the county accounting system: CAMS and QuickBooks. CAMS is used to account for and manage county projects, design and project management. The system is not closed on a regular basis like most accounting systems which allows the possible manipulation of information. QuickBooks accounts are used for Water Works District No. 1 and Rio Ramaza-Community Services District. These accounts are primarily processed by two people. One person handles all business relating to Water Works District No. 1 and the other handles all work for Rio Ramaza-Community Services District. County cash handling policy states there must be a separation between transactions and employees should be rotated through various responsibilities.

During the 1990's, the County Administrator, with approval from BOS, eliminated the internal audit position from the Auditor-Controller's office. Since then there have been no internal audits in the county. The county retains an outside auditor for an annual external audit. The State audits accounts involving State funds.

FINDINGS

- F1.** Departments are not following GAAP.
- F2.** The Cash Handling Policy is not being followed consistently.
- F3.** CAMS and the QuickBooks accounts are not audited or reconciled on a routine basis.
- F4.** Labor rates are not consistently calculated using the standard worksheet.
- F5.** There are no internal audits.
- F6.** Almost all accounting position employees outside of the Auditor-Controller's office are not familiar with GAAP.

RECOMMENDATIONS

- R1.** All departments should follow GAAP. County departments should utilize the Auditor-Controller's expertise to become more familiar with GAAP.
- R2.** All departments should follow the county Cash Handling Policy. Accounting tasks should be divided between employees to provide more checks and balances.
- R3.** CAMS and the QuickBooks accounts should be audited and reconciled on a regular basis.
- R4.** Labor rates should be calculated using the standard worksheet.
- R5.** The Auditor-Controller's office should be assigned the responsibility of conducting internal audits.

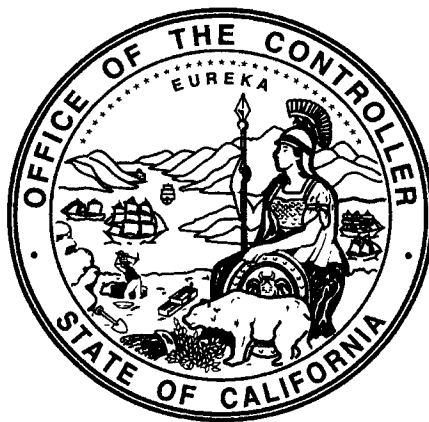
RESPONDENTS

Board of Supervisors
James Arkens, County Administrative Officer
Robert Stark, Auditor-Controller
Douglas Gault, Public Works Director

ATTACHMENT A

STATE OF CALIFORNIA

**ACCOUNTING STANDARDS
AND PROCEDURES
FOR COUNTIES**



STATE CONTROLLER'S OFFICE

DIVISION OF ACCOUNTING AND REPORTING

MAY 2003

ACCOUNTING STANDARDS AND PROCEDURES

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ACCOUNTING STANDARDS AND PROCEDURES

CHAPTER 1

SUMMARY STATEMENT OF ACCOUNTING PRINCIPLES

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ACCOUNTING STANDARDS AND PROCEDURES

FOREWARD

California Government Code Section 30200 requires the State Controller to prescribe uniform accounting procedures for counties. In compliance with this section, *the Accounting Standards and Procedures for Counties* manual was issued in 1961. Since then the manual has been changed as required.

The Governmental Accounting Standards Board (GASB), which was established as an arm of the Financial Accounting Foundation in April 1984, is the successor organization to the National Council on Governmental Accounting (NCGA). GASB was established to promulgate standards of financial accounting and reporting with respect to activities and transactions of state and local governments. Governmental accounting and reporting standards guidance is provided by GASB through the issuance of GASB Statements. These statements have required numerous changes to the *Accounting Standards and Procedures for Counties* manual.

The task of revising the manual to reflect these changes is a cooperative effort between the State Controller's Office, the State Association of County Auditors' Accounting Standards and Procedures Committee, and representatives of the County Accounting Policy and Interpretation Subcommittee. The result of these efforts is a manual that provides current information to counties conforming to generally accepted accounting principles.

The manual details the uniform charts of accounts, fund structure, functions, and activities, and it includes specific accounting procedures for specialized fields. The intent is twofold:

- (1) To ensure conformance to generally accepted accounting principles; and
- (2) To facilitate comparison and analysis of county financial reports on a statewide basis by minimizing differences between counties' philosophies, methods, and terminologies.

The manual serves as a guide to aid counties in the installation of accounting and financial systems, to ensure that the systems as conceived will continue through changes in personnel, to answer questions on procedure, to aid in the audits, and to aid in systems evaluations.

ACCOUNTING STANDARDS AND PROCEDURES

SUMMARY STATEMENT OF ACCOUNTING PRINCIPLES

BASIS

1.01 Basis.

The National Council on Governmental Accounting (NCGA) has established twelve basic principles of accounting and reporting applicable to governmental units. These may be grouped logically into seven categories:

- Generally Accepted Accounting Principles and Legal Compliance
- Fund Accounting
- Capital Assets and Long-Term Liabilities
- Revenues, Expenditures/Expenses, and Transfers
- The Budget and Budgetary Accounting
- Classification and Terminology
- Financial Reporting

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) AND LEGAL COMPLIANCE

1.02 Accounting and Reporting Capabilities.

A governmental accounting system must make it possible both:

- a. to present fairly and with full disclosure the financial position and results of financial operations of the governmental unit in conformity with generally accepted accounting principles; and
- b. to determine and demonstrate compliance with finance-related legal and contractual provisions.

1.03 Purpose.

Compliance with GAAP assures uniformity of financial reporting and, hence, a reasonable degree of comparability between state and local government financial reports.

1.04 Conflicts Between Legal Provisions and GAAP.

Where legal requirements conflict with GAAP, the basic financial statements should be prepared in conformity with GAAP. To conform with legal requirements, additional schedules and narrative explanations should be included in the comprehensive annual financial report. The accounting system may be maintained on a legal compliance basis if sufficient records are included to permit reporting in accordance with GAAP.

1.05 Bringing Legal Provisions Into Conformance With GAAP.

Every effort should be made to bring applicable laws into conformance with GAAP. The laws should limit the accounting, auditing, and reporting requirements to conformance with GAAP and generally accepted auditing standards (GAAS). The establishment and implementation of the details of accounting principles, systems, and practice should be the responsibility of qualified administrators. This is particularly important in view of the advances being made in the accounting profession.

ATTACHMENT B

ACCOUNTING STANDARDS AND PROCEDURES

APPENDIX B

COUNTY BUDGET ACT

Chapter 1, Division 3, Title 3 of the Government Code

Chapter 1. Budget and Tax Levy

Article 1. General

- §29000** Unless the context otherwise requires or provides, the general provisions set forth in this article, and the requirements concerning county budget matters prescribed by the State Controller under Section 30200 of this code, govern the construction of this chapter.
- §29001** Except as otherwise defined in this section, the meaning of terms used in this Chapter shall be as defined in the Accounting Standards and Procedures for Counties as prescribed by the State Controller pursuant to Section 30200. As used in this chapter:
- a. "Administrative officer," means the chief administrative officer, county administrator, county executive, county manager or other officials employed in the several counties under the various titles whose duties and responsibilities are comparable to the officials named herein.
 - b. "Auditor" means the county auditor or that officer whose responsibilities include those designated in Chapter 4 (commencing with Section 26900) of Division 2.
 - c. "Board" means the board of supervisors of the county, or the same body acting as the governing board of a special district whose affairs and finances are under its supervision and control.
 - d. "Controller" means the State Controller.
- §29002.** This chapter shall apply to counties and to special districts whose affairs and finances are under the supervision and control of the board.
- §29003.** This chapter does not apply to any moneys subject to disbursement, allocation, or apportionment by the county superintendent of schools pursuant to the Education Code or other statute, and which is not derived from appropriations made by the board.
- §29004.** This chapter does not remove or in any way affect any tax limit fixed by law.
- §29005** The Controller shall promulgate such rules, regulations, and classifications as are deemed necessary and commensurate with the accounting procedures for counties prescribed pursuant to Section 30200 to secure standards of uniformity among the various counties and to carry out the provisions of this chapter. The rules, regulations and classifications shall be adopted in accordance with the provisions of Section 30200.

The Controller shall prescribe the forms required to be used in presenting the required information in the budget document after consultation with the Committee on County Accounting Procedures, which committee is provided in Section 30201. Any county may add to the information required, or show it in more detail, providing that the financial information and the classifications or items required to be included in the budget are clearly and completely set forth. Any change proposed by a county in the arrangement of the information required on the forms shall be subject to review and approval by the Controller.

ACCOUNTING STANDARDS AND PROCEDURES

Article 1. General (continued)

§29006. Dependent on the stage of development of the budget, the various forms, as prescribed by the Controller pursuant to Section 29005, shall provide for the presentation of data and information to include, as a minimum, estimated or actual amounts of the following items:

- a. Fund balances.
 - (1) Fund balances, reserved or designated.
 - (2) Fund balances, reserved and undesignated.
- b. External financing sources and, including property taxes, which shall be classified to set forth the data by source in accordance with the accounting procedures for counties as prescribed by the Controller pursuant to Section 30200.

For comparative purposes the amounts of external financing sources shall be shown as follows:

- (1) On an actual basis for the second fiscal year preceding that to which the budget is to apply.
 - (2) On an actual basis, except for those sources that can only be estimated, for the first fiscal year preceding that to which the budget is to apply.
 - (3) On an estimated basis for the budget year, as submitted by those officials or persons responsible therefor, or as recommended by the auditor or administrative officer, as appropriate.
 - (4) On an estimated basis for the budget year, as approved, or as adopted, by the board.
- c. Financing uses for each budget unit which shall be classified to set forth the data by the fund or funds from which financed, by the objects of expenditure, other financing uses, intrafund transfers and residual equity transfers-out in accordance with the accounting procedures for counties and by such further classifications or requirements pertaining to county budget matters as prescribed by the Controller pursuant to Section 30200. For comparative purposes the amounts of financing uses shall be shown as follows:
 - (1) On an actual basis for the second fiscal year preceding that to which the budget is to apply.
 - (2) On an actual basis, except for those uses that can only be estimated, for the first fiscal year preceding that to which the budget is to apply.
 - (3) On an estimated basis for the budget year, as submitted by those officials or persons responsible therefor, or as recommended by the administrative officer designated by the board.
 - (4) On an estimated basis for the budget year, as approved, or as adopted, by the board.
 - d. The amounts proposed to be provided as appropriations for contingencies.
 - e. The amounts proposed to be provided as provisions for reserves and designations.

§29007 There shall be a schedule in or supporting the budget document or separate ordinance or resolution, setting forth for each budget unit the following data for each position classification:

ACCOUNTING STANDARDS AND PROCEDURES

Article 1. General (continued)

- a. Salary rate or range, as applicable.
- b. Number of positions currently approved.
- c. Number of positions requested or recommended by the administrative officer if designated by the board.
- d. Number of positions approved by the board.

§29008 At a minimum, within the object of fixed assets, the estimates for:

- a. Land shall be shown in lump sum amounts, except when included as a component of a project.
- b. Buildings and improvements shall be shown separately as to each project, except that minor improvement projects may be given in totals.
- c. Equipment shall be given in lump-sum amounts by budget unit.

§29009 In the proposed and final budgets the budgetary requirements shall equal the available financing.

Article 2. Filing of Estimates

§29040 On or before June 10th of each year, as the board directs, each official or person in charge of any budget unit shall file with the auditor an itemized estimate of available financing, financing requirements and any other matter required by the board. If the board directs the estimates shall also be filed with the administrative officer.

§29042 The estimates shall be submitted on worksheet forms prescribed by the auditor, or the administrative officer if designated by the board. The officer prescribing the worksheet forms shall supply such forms.

§29043 The auditor shall provide the estimates for bonded debt service requirements. He shall also provide or furnish to the responsible authority, as applicable, the estimates for bonded debt service requirements of:

- a. School districts.
- b. Any special district, the records for which are maintained in his office as required by law. In addition to providing the estimates for debt service requirements, the auditor shall, if required pursuant to the policies of the board, also include a percentage of up to one fourth of 1 percent of the amount to be raised by taxation for such debt service requirements applicable to any bond or bonds of any special district or zone or improvement district thereof, but excluding a school district.

§29044 The auditor shall furnish to the administrative officer or such other official as the board directs any financial statements or data, the preparation of which properly falls within the duties of his/her office, together with his/her recommendations, if any, for any changes to the estimated financing sources referenced in Section 29040.

§29045 In the absence or disability, or failure of any official or person required to submit estimates pursuant to this article, they shall be submitted by the official or person in charge of the budget unit during the absence or disability of the principal, or shall be prepared by the auditor or the administrative officer as designated by the board.

ACCOUNTING STANDARDS AND PROCEDURES

Article 3. Proposed Budget

- §29060** From the estimates the auditor, or the administrative officer if designated by the board, shall prepare a tabulation on forms prescribed by the Controller in the manner as prescribed by the provisions of this chapter.
- §29061** The board may designate the administrative officer to review, hold hearings on, and recommend changes in the estimates before the tabulation is submitted to the board. Any differences between the recommendations and the estimates as submitted with which the official or person who submitted the estimates does not concur, shall be clearly indicated in the written recommendations and/or comments.
- §29062** The tabulation shall be submitted to the board by the auditor, or by the administrative officer if designated by the board, on or before June 30th of each year, as the board directs.
- §29063** Upon receipt of the tabulation the board shall consider it and, on or before July 20th of each year, at such time as it directs, shall make any revisions, reductions or additions therein that it deems advisable. Any official or person whose estimates have been so revised, reduced or increased by the board shall be given the opportunity to be heard thereon before the board during or prior to the hearings required by Section 29080 of this chapter.
- §29064** (a) On or before July 20th of each year the board, by formal action, shall approve the tabulation with the revisions, additions and changes in conformity with its judgment and conclusions as to a proper financial program for the budget period, whereupon it shall constitute the proposed budget for the period to which it is to apply.
- (b) The board may make additions and changes to the proposed budget as it desires up to the time of adoption of the final budget, provided that any increase or inclusion of additional items shall not be made after the public hearing on the final budget unless proposed in writing and filed with the clerk of the board before the close of the public hearing or unless approved by the board by four-fifths vote.
- §29065** On or before August 10th of each year, as the board directs, the proposed budget document, and the required statements if separate, shall be reproduced so that each member of the general public who desires may obtain one. Copies of any changes made to the proposed budget pursuant to subdivision (b) of Section 29064 shall be made available to the public 72 hours prior to the budget hearings.
- §29065.5** At a date on or before August 10th an official designated by the board shall file with the clerk of the board a tabulation prepared in accordance with the board's direction.

When so filed, this tabulation shall constitute the proposed budget and shall be reproduced by the designated official so that each member of the general public may obtain one.

When this section is implemented, it shall be the responsibility of the auditor to review the format of the tabulation and, if compatible with the requirements of Sections 29005, 29006, 29007, and 29008, to concur with its use.

The alternate procedure prescribed by this section shall apply to a county only if the board adopts the procedure by resolution.

ACCOUNTING STANDARDS AND PROCEDURES

Article 3. Proposed Budget (continued)

§29066 On or before August 10th of each year, the board shall publish a notice once in a newspaper of general circulation throughout the county, stating that:

- a. The proposed budget documents are available to members of the general public.
- b. On a date stated in the notice, not less than 10 days after the budget documents are available, and at a time and place also stated in the notice, the board will meet for the purpose of conducting a public hearing on the proposed budget preparatory to making a final determination thereon, and,
- c. Any member of the general public may appear at the hearing and be heard regarding any item of the budget or for the inclusion of additional items.

The board may, by resolution, extend on a permanent basis or for a limited period the date required by this section from August 10 to September 8.

Article 4. Final Budget

§29080 On or before August 20th of each year, as the board directs, it shall meet at the time and place designated in the published notice, at which meeting any member of the general public may appear and be heard regarding any item in the proposed budget or for the inclusion of additional items. Any official whose estimates have been or are proposed to be revised, reduced, or increased, or who desires to change his or her estimates, shall be given the opportunity to be heard thereon. All proposals for the increase or the inclusion of additional items shall be submitted in writing to the clerk of the board before the close of the public hearing.

The board may, by resolution, extend on a permanent basis or for a limited period the date required by this section from August 20 to September 18.

§29081 The hearing may be continued from day to day until concluded, but not to exceed a total of 10 calendar days, and shall be concluded before the expiration of 10 calendar days if there are no requests or applications on file with the clerk of the board for further hearings prior to the close of the hearings.

The board may, by resolution, extend on a permanent basis or for a limited period the number of days for a continuance under this section from 10 to 14.

§29082 At the time the estimates for a budget unit are under consideration, the board may call in the official or person who submitted such estimates for examination concerning any matter relating to the budget. Also the official or person may be called by the board if any member of the general public files with the clerk of the board a written request to question any of that individual's estimates made by that official or person.

§29083 The auditor, or a deputy designated by him, shall attend the public hearing on the proposed budget, and shall furnish the board with any financial statements and data it requires. It shall be the responsibility of the auditor to revise the proposed budget to reflect the actions of the board pertaining thereto in developing the final budget document.

ACCOUNTING STANDARDS AND PROCEDURES

Article 4. Final Budget (continued)

- §29084** The budget may contain an appropriation or appropriations for contingencies which the board may establish by either or a combination of the following methods:
- a. Setting aside an amount within a fund not to exceed 15 percent of the total appropriations from the respective fund exclusive of the amount of the appropriation for contingencies.
 - b. Setting aside an amount in a separate contingency fund or in the General Fund not to exceed 15 percent of the total appropriations contained in the budget, exclusive of all appropriations for bonded debt service and all appropriations for contingencies. The total appropriations on which the 15 percent limitation is based shall exclude the total appropriations of each fund for which an appropriation for contingencies is established pursuant to (a).
- §29085** The budget may contain reserves, including a general reserve, and designations in such amounts as the board deems sufficient.
- §29086** Except in cases of a legally declared emergency, as defined in Section 29127, the general reserve may only be established, cancelled, increased or decreased at the time of adopting the budget as provided in Section 29088.
- §29088** After the conclusion of the hearing, and not later than August 30th of each year, and after making any revisions of, deductions from, or increases or additions to, the proposed budget it deems advisable during or after the public hearing, the board shall by resolution adopt the budget as finally determined. Increases or additions shall not be made after the public hearing, unless the items were proposed in writing and filed with the clerk of the board before the close of the public hearing or unless approved by the board by four-fifths vote. The changes made pursuant to subdivision (b) of Section 29064 may be recorded as changes to the final budget.
- The board may, by resolution, extend on a permanent basis or for a limited period the date specified by this section from August 30 to October 2.
- §29089** The resolution of adoption of the budget of the county and of each special district shall specify:
- a. Appropriations, by objects of expenditure within each budget unit.
 - b. Other financing uses by budget unit.
 - c. Intrafund transfers by budget unit.
 - d. Residual equity transfers-out by funds.
 - e. Appropriations for contingencies, by fund.
 - f. Provisions for reserves and designations, by fund and purpose.
 - g. The means of financing the budget requirements.
- §29090** The adoption of the budget may be accomplished by a resolution in which the adoption is effectuated by reference to the financing requirements in the budget as finally determined, provided that the minimum requirements set forth in Section 29089 are met in the budget document. If adopted by reference, the budget shall have the same effect and be subject to the same provisions of law as if the resolution of adoption had been accomplished by specific designation.

ACCOUNTING STANDARDS AND PROCEDURES

Article 4. Final Budget (continued)

§29091 The several amounts of proposed financing uses specified in the resolution as finally adopted are thereby appropriated at the object level except for fixed assets, which are appropriated at the subobject level as referenced in Section 29008 for the various budget units of the county and for the special districts for the period to which the budget is intended to apply.

§29092 The board may set forth appropriations in greater detail than required in Section 29089 or 29091 and may authorize any additional controls for the administration of the budget as it deems necessary; the board may designate a county official to exercise these administrative controls.

§29093 A copy of the completed budget as finally determined and adopted shall be filed by the auditor in the office of the clerk of the board and the office of the Controller not later than November 1st of each year.

If the auditor, after receipt of written notice from the Controller, fails to transmit a copy of the budget within 20 days, he or she shall forfeit to the State one thousand dollars (\$1,000) to be recovered in an action brought by the Attorney General, in the name of the Controller.

The board may, by resolution, extend on a permanent basis or for a limited period the date specified by this section from November 1 to December 1.

Article 5. Tax Levy

§29100 On or before the first business day of September of each year, the board shall adopt by resolution the rates of taxes on the secured roll, not to exceed the 1% limitation as specified in Article XIII A of the Constitution and Sections 93 and 100 of the Revenue and Taxation Code; for voter-approved indebtedness the board shall adopt the rates on the secured roll by determining the percentage of full value of property on the secured roll legally subject to support the annual debt requirement. Each rate shall be such as will produce the amount determined as necessary to be raised by taxation on the secured roll after due allowance for delinquency, anticipated changes to the roll, disputed tax revenues anticipated to be impounded pursuant to Section 26906.1, amounts subject to Part 1 (commencing with Section 3300) of Division 24 of the Health and Safety Code, and other available financing sources. The board may adopt a rate for voter-approved indebtedness as will produce the amount determined as appropriate for necessary reserves. For purposes of this section an amount appropriate for necessary reserves shall be limited to an amount sufficient to accommodate the county's anticipated annual cash-flow needs for servicing the county's voter-approved debt. The reserve may service only the debt for which the extraordinary rate is levied. All interest earned on the amount deposited in the necessary reserve shall accrue to the necessary reserve.

The board may, by resolution, extend on a permanent basis or for a limited period the date specified by this section from the first business day of each September to each October 3.

ACCOUNTING STANDARDS AND PROCEDURES

Article 5. Tax Levy (continued)

§29100.6 On or before November 1 of each year each county auditor shall file with the Controller in such form as the Controller directs, a statement of the amounts of exempt values granted for the homeowners' property tax exemption under subdivision (k) of Section 3 and Section 25 of Article XIII of the Constitution for the county, each city and school district or portion thereof within the county, each special district or subdivision or zone thereof or portion thereof within the county, for which a tax levy is carried on the county assessment roll. The auditor shall therein compute and show the total amount of ad valorem tax loss to the county and the cities and districts resulting from the exemption and the statement shall claim such amount against the state for payment of reimbursement.

The board may, by resolution, extend on a permanent basis for a limited period the date specified by this section from November 1 to December 1.

§29101 After adopting the rates, the board shall levy the taxes upon the taxable property of the county in specific sums in terms of the rates so adopted. Each rate is upon the full assessed valuation of property and only upon property which is legally subject to such tax.

§29102 Unless otherwise provided by law, the authority and duties of the county board of supervisors with respect to adopting of tax rates and the levying of taxes prescribed in this article shall have application to school districts and to special districts, or zones or improvement districts thereof, whose affairs and finances are not under the supervision and control of the county board of supervisors but for which a tax levy is carried on the regular county assessment roll.

If the assessed value of the taxable property in a special district on the unsecured roll exceeds the assessed value of the taxable property on the secured roll, the special district tax rate which is adopted by the board for the secured roll shall be adjusted to an amount which the board determines will meet the estimated annual revenue requirements of the district for both the current and next succeeding year.

§29103 It shall be the responsibility of the auditor to calculate the several tax rates for the board's action thereon.

§29104 The board may adopt a rate ending in the next highest fraction of a percent for a fund, or for a group of funds having the same tax base.

Any cash collections resulting from this rate or from an excess resulting from any other cause shall not invalidate the levies.

§29106 For the resolution to adopt tax rates, the entity or fund with its corresponding rate shall be designated in any manner sufficient to identify it.

§29107 The tax rates for property not sufficiently secured as provided in Section 12 of Article XIII of the Constitution are levied in the amounts therein provided and need not be formally levied by the board.

§29109 On or before November 1 of each year, the auditor shall forward to the Controller, in such form as the Controller directs, a statement of the rates of taxation, the assessed valuation as shown on the current equalized assessment roll, the amount of taxes to be levied and allocated pursuant to the Revenue and Taxation Code.

ACCOUNTING STANDARDS AND PROCEDURES

Article 5. Tax Levy (continued)

If the auditor, after receipt of written notice from the Controller, fails to transmit the statement within 20 days, he or she shall forfeit to the state, one thousand dollars (\$1,000) to be recovered in an action brought by the Attorney General, in the name of the Controller.

The board may, by resolution, extend on a permanent basis or for a limited period the date specified in this section from November 1 to December 1.

Article 6. Appropriations and Transfers

- §29120** Except as otherwise provided by law, the board and every other county or special district official and person shall be limited in the incurring or paying of obligations to the amounts of the appropriations allowed by the budget as originally adopted or as thereafter revised by addition, cancellation or transfer.
- §29121** Except as otherwise provided by law, obligations incurred or paid in excess of the unencumbered balance of the amounts authorized in the budget appropriations are not a liability of the county or special district, but the official authorizing the obligation in an amount known by him to be in excess of the unencumbered balance of the appropriation against which it is drawn is liable therefor personally and upon his official bond.
- §29122** The board shall approve no claim and the auditor shall issue no warrant for any obligation in excess of that authorized therefore in the budget appropriation, except upon an order of a court of competent jurisdiction, for an emergency, or as otherwise provided by law. Provided, further, with respect to a newly created special district or county service area, whenever it is desired to commence operations prior to the time for adoption of a budget for such district or service area, the amount of any money advanced or transferred to such district or service area under authority of law may be made available to meet the financing requirements of the district or service area under the provisions of Section 29130.
- §29124** If at the beginning of any fiscal year, the appropriations applicable to that year have not been finally determined and adopted, the auditor shall approve payments for the support of the various budget units in accordance with the following authorizations:
- a. Except as otherwise provided in subdivision b, the several amounts set forth in the proposed budget for the objects and purposes therein specified, except obligations for fixed assets, residual equity transfers and for new permanent employee positions, are deemed appropriated until the adoption of the final budget.
 - b. Obligations for fixed assets, residual equity transfers and for new permanent employee positions are deemed appropriated until the adoption for the final budget if specifically approved by the board. For the purposes of this subdivision, the words new permanent employee positions do not include any employee positions created in lieu of an employee position which is abolished.
 - c. If the proposed budget has not been approved by the board, the amounts deemed appropriated shall be based on the budget of the preceding year, excluding fixed assets and residual equity transfers unless specifically approved by the board.

ACCOUNTING STANDARDS AND PROCEDURES

Article 6. Appropriations and Transfers (continued)

- §29125** Transfers and revisions may be made with respect to the appropriations as specified in the resolution of adoption of the budget, except with respect to transfers from the appropriations for contingencies, by an action formally adopted by the board at a regular or special meeting and entered in its minutes. The board may designate a county official to approve transfers and revisions of appropriations, within a budget unit.
- §29126** At any regular or special meeting the board may cancel any appropriation in whole or in part that is not needed and transfer the amount canceled to the appropriation for contingencies of the fund from which the appropriation was originally made if there is one, or to any appropriation for contingencies account, or fund, to which the amount canceled may be properly transferred. If there is no appropriation for contingencies in the respective fund, the board may establish one.
- §29126.1** At any regular or special meeting the board may cancel any unused appropriation in whole or in part upon determining that the source of funding of the appropriation will be unrealized in whole or part. A corresponding reduction shall be made to the approved revenue estimates.
- §29126.2** The auditor may review and issue reports and make recommendations regarding estimated available financing, or actual available financing, or both, and the status of appropriations. The auditor shall submit to the board, and any other official the board may designate, a statement showing this information with respect to the condition of each separate budget appropriation and to the condition of estimated available financing, as the board requires.
- §29127** After adopting a resolution stating the facts constituting the emergency by a four-fifths vote of the board at any regular or special meeting, of the time and place of which all members have had reasonable notice, the board may appropriate and make the expenditure necessary to meet an emergency in any of the following cases:
- a. Upon the happening of an emergency caused by war, fire, failure or the imminent failure of a water system or supply, flood, explosion, storm, earthquake, epidemic, riot or insurrection.
 - b. For the immediate preservation of order or of public health.
 - c. For the restoration to a condition of usefulness of any public property, the usefulness of which has been destroyed by accident.
 - d. For the relief of a stricken community overtaken by calamity.
 - e. For the settlement of approved claims for personal injuries or property damages, exclusive of claims arising from the operation of any public utilities owned by the county.
 - f. To meet mandatory expenditures required by law.
- §29128** All emergency expenditures shall be paid by warrant from any money in the county treasury in any fund from which the expenditure may properly be paid.
- §29129** If, at any time, there is insufficient money in the treasury to pay any such warrants, they shall be registered, bear interest and be called in the same manner as other county or special district warrants.

ACCOUNTING STANDARDS AND PROCEDURES

Article 6. Appropriations and Transfers (continued)

- §29130** At any regularly scheduled or properly noticed special meeting, the board by a four-fifths vote may make available for appropriation any of the following:
- a. Balances in appropriations for contingencies, including accretions from cancellations of appropriations.
 - b. Designations and reserves (excluding the general reserve, balance sheet reserves, and reserve for encumbrances) no longer required for the purpose for which intended.
 - c. Amounts which are either in excess of anticipated amounts or not specifically set forth in the budget derived from any actual or anticipated increases in available financing. The auditor may review and make recommendations regarding these amounts prior to the board action.

Article 7. Miscellaneous

- §29140** The budget document in which the proposed and the final budget, respectively, of the county are presented shall include a special statement showing the status of the financing uses from bond funds. The statement shall set forth the total estimated cost, and the total actual expenditures to date of each project, appropriately identified, and the fund from which financed.
- §29141** The budget document in which the proposed and final budget, respectively, of the county are presented shall include a special schedule showing the managerial budget of each service activity financed by a proprietary fund established pursuant to the provisions of Section 25260 and 25261 of this code. The schedule shall set forth expected operations of the activity in such detail for revenues and expenses as will adequately display the nature and the approximate size of its operations.
- Comparative data as prescribed in Section 29006 of the chapter shall be provided.
- §29142** Notwithstanding the provisions of any other statute or code providing to the contrary, when taxes or assessments are collected by the county for any special district, or zone or improvement district thereof, but excluding a school district, the board of supervisors may provide for a collection fee for such services which when collected shall belong to the county and shall be deposited to the credit of the general fund, and shall cover the expense and compensation of such officials of the county in the collection of such taxes and of the interest or penalties thereon, subject to the following:
- a. For taxes covering debt service requirements on any bond or bonds authorized and issued by any such district, the tax rate fixed to raise such amounts may be fixed by the board of supervisors to include also a percentage of such amounts up to one-fourth of 1 percent thereof.
 - b. For taxes covering all purposes of such district, other than debt service requirements on bonds, the amount of the collection fees, if any, to be charged by the county shall be fixed by agreement between the board of supervisors and the governing board of such district and shall not exceed one-fourth of 1 percent of all money collected.

ACCOUNTING STANDARDS AND PROCEDURES

Article 7. Miscellaneous (continued)

- §29143** Any unencumbered balance remaining to the credit of any appropriation shall lapse at the end of the fiscal year and shall revert to the available balance of the fund from which appropriated.
- §29144** All commitments covered by the reserve for encumbrances at fiscal year-end are appropriated for the succeeding fiscal year.
- §30200** Under this division the Controller shall prescribe for counties uniform accounting procedures conforming to Generally Accepted Accounting Principles. The procedures shall be adopted under the provisions of Chapter 3.5 (commencing with Section 11340) of Part 1, Division 3, Title 2 and shall be published in the California Administrative Code either in their entirety or by reference. The Controller shall prescribe such procedures after consultation with and the approval by the Committee on County Accounting Procedures. Approval of such procedures shall be by a majority vote of the members of the committee. The vote may be conducted by mail at the discretion of the chairperson of the committee, provided, however, that should one or more of the members of the committee request a meeting for the purposes of voting, the chairperson shall call a meeting of the committee as provided in Section 30201.

ATTACHMENT C

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COUNTY OF SUTTER

OFFICE OF THE AUDITOR-CONTROLLER

CASH HANDLING

PROCEDURES MANUAL

* * * * *



JANUARY 2001

**ROBERT E. STARK, CPA
AUDITOR-CONTROLLER**

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INTERNAL CONTROL OF CASH

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INTERNAL CONTROL OF CASH

1. INTRODUCTION

The purpose of this manual is to establish a better understanding of internal controls and present a set of policies, procedures, and preferred practices designed to safeguard the receipt and disbursement of cash. It is the responsibility of each County officer and department head to provide for the proper control of cash within the guidelines set forth in this manual.

For the purposes of this manual, cash is defined as coin, paper currency and all forms of negotiable instruments. Examples include personal checks, cashier's checks, bank drafts, traveler's checks, money orders and all other instruments that may be transferred by endorsement and delivery within the ordinary course of business activity.

2. INTERNAL CONTROLS

A. **Internal Controls--General Principles**

In a small organization, the manager commonly controls the entire operation through personal supervision and direct participation in its affairs and activities. For example, the manager personally hires and supervises all employees, buys the assets, goods and services bought by the organization, negotiates all agreements and signs all checks. As a result, the manager knows from personal contact and observation that the assets, goods and services for which the checks are issued were indeed received. However, as the organization grows it becomes increasingly difficult to maintain this personal contact and at some point it becomes necessary for a manager to delegate responsibilities and rely upon "internal control procedures" rather than personal contact.

The methods and procedures adopted by an organization to control its operations are collectively known as a system of internal control. In a properly designed system, the procedures encourage adherence to prescribe managerial policies, promote operational efficiencies, protect the organization's assets from waste, fraud and theft, ensure accurate and reliable accounting data and help prevent the appearance of impropriety.

Internal control methods and procedures vary from organization to organization, depending on such factors as the nature of the activities and its size. Some common, broad principles of internal control are as follows:

(1) Responsibilities should be clearly established in a given situation or for a given task.

One person should be made responsible. When responsibility is shared and something goes wrong, it can be difficult to determine an exact cause.

(2) Responsibility for related transactions should be divided.

Responsibility for a divisible transaction or a series of related transactions should be divided between individuals so that the work of one acts as a check on that of another. For example, responsibility for placing orders, receiving merchandise and paying vendors should not be given to one individual. Doing so invites laxity and carelessness in checking the quality and quantity of goods received and in verifying the validity and

accuracy of invoices. It also allows opportunities for purchasing items for personal use and fraudulent payments to fictitious invoices.

(3) Adequate records should be maintained.

Good records enhance control by making specific employees responsible for the care and protection of assets. When an organization has poor accounting control over its assets, dishonest employees soon become aware of this and are quick to take advantage.

(4) Record keeping and custody should be separated.

The person who has access to or is responsible for an asset should not maintain the accounting record for that asset. When this principle is observed, the custodian of an asset, knowing that another person keeps a record of the asset is not apt to either misappropriate the asset or waste it. The record keeper who does not have access to the asset has no reason to falsify the record. Furthermore, if the asset is to be misappropriated and the theft concealed in the records, collusion is necessary.

(5) Personnel should be rotated.

Whenever possible, employees should be rotated in their job assignments. This has a number of advantages. An employee is less apt to be careless or to intentionally commit a wrong when he knows his action will likely be brought to light when job assignments are changed. Also, an employee who has handled a number of assignments in his department is usually more capable at any one job because he understands how that job fits into the work of a department. Finally, a department's work does not cease when a key employee is ill or absent; other employees can perform these functions.

(6) Employees

An internal control system will not function properly unless the employees cooperate and perform their tasks competently and in the prescribed manner.

When employees do not understand the need for certain procedures or feel the procedures cause them unnecessary work, they will often avoid the procedures and, thus, destroy the effectiveness of the entire system. Consequently, an

internal control system should be designed to cause the employees the least amount of work and inconvenience, and the reasons for its prescribed procedures should be fully explained.

(7) Management should constantly review the control system.

An internal control system, no matter how well designed, cannot be expected to function properly without periodic examination and review. An examination or audit may disclose that prescribed procedures are not being followed or that better control or better work at less cost will be gained with a change in the procedures.

A good system of internal control for cash should provide adequate procedures for protecting both cash receipts and cash disbursements. In addition to the broad controls listed above, there are two basic principles that should always be observed:

- All cash receipts should be deposited daily, intact; and
- All disbursements, except those made from a petty cash fund, should be made by check.

Requiring the prompt deposit of receipts intact prevents a person from making use of the money for a few days before depositing it. Requiring all disbursements to be made by check provides a separate and external record of all cash transactions.

B. Cash Control--General Policies and Preferred Practices for Sutter County

- (1) An employee other than the employee performing the functions of cashier and bookkeeper or the person who issues receipts should make deposits to the County Treasury.
- (2) Bank accounts should be reconciled not less than monthly by someone other than the employee performing the functions of cashier and bookkeeper or the person who makes the bank deposits.
- (3) The daily cash receipts should be posted from the duplicate receipts or from the cash register tape by the employee performing the function of cashier or bookkeeper.

The duties of those employees performing the functions of cashier and bookkeeper should be independent, with neither person having access to the other's records.

- (4) No adjustments should be made to ledger accounts without the express approval of the department head or a supervisor designated by the department head.
- (5) Employees shall not commingle private monies with County funds. Therefore, County funds shall not be used to cash payroll checks or other personal checks. Employees shall not borrow money or issue personal IOU's in exchange for County funds of any kind. Furthermore, employee personal funds shall not be used to reimburse shortages in cash funds nor shall overages be retained to "make up" future shortages or for non-County purposes..
- (6) Accepting personal checks for payments is discretionary. Departments may accept payments for County services in the form of personal checks, bank checks and drafts, money orders, and cashier's checks for the exact amount of purchase. In some cases the County may be subject to financial loss if a bank refuses to honor payment of a customer's check. Usually, this only occurs where the customer receives full benefit of the County service at the time the check is delivered to the County. The department head is responsible for being aware of the types of services provided where this type of loss can result.
- (7) Nationally recognized traveler's checks may be accepted for payments, subject to supervisory approval. Traveler's checks accepted in excess of the amount due should be so noted on the receipt.
- (8) When accepting checks the following safeguards should be followed:
 - a. Accept checks only for the exact amount of the payment.
 - b. Ask for more than one kind of identification.
 - c. Compare the person with the description on the identification as to age, height, etc., and take notice of a photograph, if one is provided.

- d. Have personal checks made out in your presence and made payable to the County department that will receive the revenue.
 - e. Note the address, phone number, and other pertinent data about the maker on the front of the check, as well as the serial number and expiration date of the identification. Also, note the receipt number on the face of the check for later reference.
 - f. Do not honor a check that is stale-dated or post-dated.
 - g. Do not accept third party checks.
- (9) A restricted endorsement stamp must be used on all checks and money orders at the time they are received. For checks and money orders to be deposited in the County Treasury, the endorsement stamp should read:

FOR DEPOSIT ONLY
TO THE SUTTER COUNTY TREASURER
(DEPARTMENT NAME)

For control purposes, only one endorsement stamp should be available.

- (10) When payment is received in more than one form (check, money order, and currency), only one receipt should be issued for the total amount of the payment. A notation should be made on the receipt indicating the different forms of payment and the corresponding amount of each.
- (11) When a check or other instrument is received which covers payment for the accounts of more than one person or entity, a separate receipt should be issued for each person or entity. Exceptions to this policy may be indicated as a result of variations in departmental operations and needs. Where appropriate, this policy may be waived by approval of the Auditor-Controller upon request of the department head.
- (12) All cash should be deposited in a locked, secure depository (a safe, drawer, or cabinet) and access should be restricted to as few employees as possible. When a written safe combination is maintained, it must be kept in a secure location. The combination to the safe should be changed annually or

whenever an employee who has knowledge of the combination terminates County employment or is transferred to another department.

- (13) Offices and desks should be locked during non-working hours and keys should be restricted to the minimum possible number of employees. A written record of office keys should be maintained, and it should be the responsibility of a management employee to ensure that office keys are returned by terminated or transferred employees.
- (14) During working hours, cash must be kept in a cash drawer, cash box, or cash register that is not accessible to unauthorized persons. Cash drawers or cash boxes must be closed and locked when not in use. In order to segregate responsibility for cash overages and shortages, each employee should be assigned a separate cash drawer or cash register till, as recommended in the section on cash register procedures.
- (15) When making change, count out the coins to the nearest dollar, then count the bills. Count the cash twice before paying out; once when removing it from the cash drawer and again as it is given to the customer.
- (16) Never count currency directly into the cash drawer. Always place it on the counter away from the customer's reach, make the necessary change, and complete the transaction. Then, place the customer's payment in the proper compartments of the cash drawer. Keeping the money in sight until the transaction is completed will avoid controversies that might arise as to the amount given by the customer.
- (17) All cash receipts shall be deposited intact into the County Treasury or a commercial bank account at least weekly and preferably daily, if the revenue volume warrants. Do not allow large amounts of cash to accumulate. Depositing intact means that the deposit must consist of the same checks and/or money orders and the same amount of currency and coins as indicated in the receipts for the deposit. This is an integral feature of the internal cash control system.
- (18) Where it is practical or mandated to do so, a list of departmental services and costs should be conspicuously posted at each cash collection point. The cost of infrequently provided services need not be posted but should be available upon customer inquiry.

- (19) Inventory controls should be implemented over pamphlets, books, maps, permits, or other documents for which money is collected. The degree of control should be related to the value of the items with such controls ranging from strict access control over pre-numbered permits to visual control over pamphlets that have limited value and low demand.

3. CHANGE AND IMPREST CASH FUNDS

A. General

- (1) The Board of Supervisors is Authorized to establish a cash fund for use by any County officer for the following purposes:
 - a. A change fund for use in making change to perform official County duties. (Government code Section 29325)
 - b. An imprest cash fund for purchasing services or materials that are a legal charge against the County. (Government Code Section 29326)
- (2) Such funds may be established in an amount up to \$25,000 by a Board adopted resolution (Government Code Section 29321) which sets forth:
 - a. The necessity or justification for the fund.
 - b. Identification of the County officer for which the fund is available.
 - c. The fund amount.
- (3) The officer may be authorized to use the fund for making change, when necessary in carrying on his official work. (Government Code Section 29325)
- (4) The County officer for whom the fund was established is personally liable for any losses that may occur unless relieved from accountability by the Board of Supervisors.

B. Authorizing Procedures

The following procedures shall be followed to establish cash funds:

- (1) The requesting County officer shall furnish a letter to the Auditor-Controller which sets forth:
 - a. The purpose for which the cash fund is to be used.
 - b. The fund amount to be established.
 - c. The justification for the establishment of the fund.
- (2) The Auditor-Controller shall review the request and any supporting documentation and determine if establishment of such a fund is justified.
- (3) If not justified, the Auditor-Controller shall return the letter to the requesting officer with an explanation of the reason(s) for disapproval.
- (4) If justified, the Auditor-Controller shall draft an implementing resolution and submit it to the Board of Supervisors.
- (5) Upon adoption of the implementing resolution, the Auditor-Controller shall issue a County warrant in the approved amount to the County officer named in the resolution.

C. Administration of Cash Funds

- (1) All cash funds shall be subject to the requirements set forth in this manual.
- (2) The responsible County officer may request a replenishment of expended imprest cash funds by submitting an official County claim to the Auditor-Controller. This claim shall be accompanied by:
 - a. An expenditure distribution listing.
 - b. Copies of all vendor invoices and vouchers that have been signed by the vendor or cash recipient. In the case of expenditures from confidential funds, the department head may substitute a signed statement indicating that the expenditures were appropriate for the purpose of the fund. Upon approval of the claim, the Auditor-Controller shall issue a warrant to the responsible county officer.

- (3) It shall be the responsibility of the officer having custody of the cash fund to:
 - a. Assure that all vendor invoices, vouchers or other evidence of a transaction are signed by the vendor or other person receiving payment acknowledging the receipt of funds.
 - b. Furnish an accounting of the fund upon demand to the Auditor-Controller. The accounting shall be of a form and content as designated from time to time by the Auditor-Controller.
 - c. Assure that the total of cash and vendor receipts at all times equals the approved amount of the fund.
- (4) The Auditor-Controller shall maintain a list of all active cash change and imprest funds.

4. BANK ACCOUNTS

A. General

In certain circumstances County departments may be authorized to use commercial bank accounts for their activities. Typically, such accounts are "transfer accounts" used by outlying departments to facilitate the depositing of funds into the County Treasury.

B. Authorization Procedures

Departments may be authorized to use commercial bank accounts rather than the County Treasury if circumstances warrant. The following procedures shall be followed to establish a bank account:

- (1) The requesting department shall submit a letter to the Auditor-Controller stating the reason for such an account.
- (2) The Auditor-Controller shall review the request and determine if a commercial bank account is justified. If the request is not justified, the Auditor-Controller shall return the letter to the requesting officer with an explanation of the reason(s) for disapproval. If justified, the Auditor-Controller shall draft an implementing resolution and submit it to the Board of Supervisors.
- (3) The resolution authorizing such an account shall include the following facts:

- a. The specific purpose and justification for the bank depository account.
- b. The identification of the responsible County officer as custodian of the account.
- c. The department location where depository records will be maintained and to which all statements and correspondence are to be sent.
- d. The name and location of the bank depository.
- e. The period of time the account is authorized.

C. Control Policies and Procedures

- (1) All depository accounts shall be established to conform with the following policies and with such other policies as may from time to time be directed by the Auditor-Controller.
 - a. All depository accounts shall be maintained in the name of the Sutter County Treasurer with the responsible Department Head as Trustee. Under no circumstances shall accounts be maintained in an individual's name or departmental name.
 - b. Depository accounts shall be used only for official County business.
 - c. If the account is a transfer account, all checks should be pre-printed with "Sutter County Treasurer" as payee.
 - d. The depository account custodian shall maintain a record of all deposits and disbursements so as to provide the following information:
 - Date of deposit or disbursement
 - Amount of deposit or disbursement
 - Payee and purpose of each disbursement
 - Source of each deposit amount
 - Account balance
 - e. The depository custodian shall reconcile the account at least monthly.

- f. The depository custodian shall furnish an accounting upon demand of the Auditor-Controller or the County Administrative Officer. Said accounting shall be of a form and content as designated from time to time by the Auditor-Controller. Duplicate deposit slips, bank statements and cancelled checks shall be maintained until audited.
- g. The Auditor-Controller shall maintain a list of all current depository accounts and a list of all accounts that were open at any time during the preceding two fiscal years.
- h. In addition to the policies set forth in this section, the handling of funds shall be subject to the cash control procedures outlined in this manual.

5. **GENERAL RECEIPT PROCEDURES**

A. **Types of Receipt Systems**

- (1) An official County receipt shall be issued for the exact amount of all money received by any officer or employee of a department. The receipt system which will be most effective and economical for the needs of the department should be selected, but may not be implemented, nor subsequently revised or changed without the prior approval of the Auditor-Controller.
- (2) Only official County receipt books issued to departments by the Auditor-Controller may be used, unless otherwise expressly approved. The standard official County receipt policy (See Figure 1 below) is pre-numbered and contains an original copy and carbon copy. The original copy is given to the customer and the carbon copy is retained by the issuing department for five years. The Application to the Board of Supervisors for Destruction of Records form may be obtained at the Auditor-Controller's office.

COUNTY of SUTTER STATE OF CALIFORNIA	OFFICIAL RECEIPT	No XXXXXX
_____ Issuing Office or Department		_____ / _____ / _____ Date
RECEIVED FROM _____		
THE SUM OF _____ \$ _____		
FOR _____		
Paid By Cash <input type="checkbox"/>		Received By _____
CK. / M.O. <input type="checkbox"/> BK. No. _____		Title _____

Figure 1

- (3) Some departments require special purpose variations of the official County receipt, which are designed to meet specific needs. These forms shall be preprinted with sequential receipt numbers, for control purposes, and serve the same purposes as other types of official County receipts. The use of any such manual or automated receipt system must be approved in advance by the Auditor-Controller.
- (4) "Write-it-once" receipt systems consist of a metal, wood or plastic pegboard and a set of journal pages, with a bank of receipts attached at the left-hand side of the journal page. A journal page is placed over the pegs on the pegboard, and the receipts are placed over this, with the top line of each receipt directly aligned with an applicable line on the journal page. As each receipt is written, the information is transferred to the journal page by the carbon on the back of the receipt. These systems also require approval in advance by the Auditor-Controller and must be preprinted with sequential receipt numbers.
- (5) Cash register systems may be used in departments with a large volume of transactions. Internal control policies and procedures for these systems are included in Section 7 entitled "Cash Register Procedures".

B. Receipt Control

- (1) The Auditor-Controller will purchase all official County receipt books and will maintain a supply of these for distribution to departments.

- (2) Departments shall only use official County receipts issued by the Auditor-Controller.
- (3) The Department Head is responsible for providing a secure, restricted-access location for the storage of receipt books. Receipt books should not be accessible to customers or unauthorized employees.
- (4) The Department Head shall maintain accountability over receipts issued for use by the department. Only one person in each department should be assigned the responsibility for the issuance and control of blank receipts. A written receipt control record shall be maintained indicating the beginning and ending number of the receipts received from the Auditor-Controller, the numbers of receipts used or issued out, and the number of the receipts which are unused and still on hand.
- (5) All receipts shall be issued in numerical sequence.
- (6) The use of special-purpose receipts by a department must have the prior written approval of the Auditor-Controller. The design of the receipt and the quantity to be held in inventory must be approved by the Auditor-Controller. The handling of special-purpose receipts shall otherwise conform to the receipt control provisions of this manual and shall at all times be subject to review and audit by the Auditor-Controller.
- (7) Receipts should be written in ink and all parts should be completed. The form and composition of payment should be clearly noted. Both parties should initial all "cross-outs" and "strike-overs".

C. Voided Receipts

- (1) If it becomes necessary to void a receipt being written in an official County Receipt Book, the word "VOID" shall be printed in large letters on the receipt. Both copies of the voided receipt shall be retained.
- (2) If it becomes necessary to void a receipt when a "write-it-once" receipt system is used, the word "VOID" shall be printed in large letters on the receipt. The corresponding line on the journal page shall likewise be annotated with the word "VOID". The voided receipt shall be attached to the journal page and retained by the department for inspection during audits.

- (3) If it becomes necessary to void a receipt when a cash register is being used, the detail audit tape shall be annotated with the word "VOID" and the receipt shall be attached to the cashier reconciliation of the day's business.
- (4) Whenever it becomes necessary to void a receipt (official receipt book, "write-it-once" or cash register), the immediate supervisor of the receipt preparer should be notified of the void and should initial the voided receipt.

6. **CASH RECEIVED THROUGH THE MAIL**

A. **Receiving Mail**

Receiving, opening and distributing incoming mail are jobs that should be handled by, or be under the supervision of, a responsible employee other than the employee performing the functions of cashier or bookkeeper. If possible, mail should be opened in the presence of another person. The person in charge should make a list of cash received, indicating the name of the remitter, the amount received and other pertinent data. Preferably, the list should be made in duplicate on numbered forms, with both copies signed by the person opening the mail and by the employee performing the functions of the cashier or bookkeeper to whom the cash is turned over, acknowledging receipt of the total amount on the form. One copy of this list should go to the person who opened the mail and the other to the employee performing the functions of the cashier or bookkeeper.

B. **Alternate Mail Receiving Procedure**

If the foregoing procedure is not feasible, the person opening the mail should total the currency, checks, and money orders received by using an adding machine. The amount on the tape should further be identified by inserting such information as the payer's initials, case number or other identification data next to each dollar amount. The amounts can subsequently be reconciled after all receipts are written by the employees performing the functions of cashier or bookkeeper.

C. **Transfer to Cashier for Deposit**

The collections should be turned over to the employee performing the functions of cashier or bookkeeper or other person responsible for preparing deposit permit documentation. The collection tape should be compared to the total shown on the deposit permit documents to insure that all funds have been accounted for.

D. Retain Original Copy of Receipt

The original copy of the receipt should be retained in the receipt book unless a receipt is requested or the Auditor-Controller directs that a receipt should be mailed.

7. CASH REGISTER PROCEDURES

Cash registers are used for the receipt and control of monies received by departments with a large volume of cash receipt transactions. The department head, in coordination with the Auditor-Controller, is responsible for developing and adopting the necessary operating procedures for the use and operation of the cash register to provide adequate controls in the cash receipting function of the department. Such procedures shall be based on the following standards:

- Each employee performing the functions of cashier and bookkeeper should be assigned a separate cash drawer with a key. The employees performing the functions of cashier shall keep the cash drawer locked when not in use and shall be responsible for the money in the cash drawer.
- At the start of each business day, the employees performing the functions of the cashier will count and sign for any assigned change funds.
- Cash registers should have the capability of printing transaction numbers in numerical sequence.
- Duplicate imprints of transactions made should be recorded on a tape locked in the cash register (the detail audit tape).
- If an error is made by keying an incorrect amount of distribution, the employee(s) performing the functions of the cashier must note the error, make a brief explanation in ink on the detail audit tape, key in the proper amount, and, at the end of the day, subtract the erroneous amounts from the register total. All corrections made on cash register tapes must be reviewed by and verified by the supervisor in charge.
- At the end of each business day, the supervisor in charge shall clear out the register totals for the day's business. In this connection, the cash register shall have the capability of summarizing transactions by coded distribution key. The employee(s) performing the functions of the cashier shall at no time have the capability of clearing out cash register totals.

- During breaks or lunch periods, provision should be made to fix accountability for monies received by any individual providing cashiering relief.
- At the end of each business day, the supervisor in charge should reconcile the cash register tape total with the monies turned in by the employee(s) performing the functions of the cashier. When reconciled, the employee(s) performing the functions of the cashier and bookkeeper should be furnished a receipt for the monies turned in to the supervisor in charge. The audit tape and reconciliation should be used for the daily posting to the journal (or preparation of a deposit permit) and should be retained by the department.
- If the cash register has a visible display of the amount being entered, the register should be positioned so that the customer can observe the display.

8. RETURNED CHECKS

A. **General**

- (1) There are a number of reasons a check may be returned unpaid from the bank. The most common of these is due to insufficient funds on deposit by the maker of the check. For the purposes of this Chapter all unpaid checks shall be referred to as NSF items.
- (2) When an NSF item is received from the bank, the customer may have already received the benefit of the services or goods purchased from the County. Examples might include room rental fees, map sales, and duplicating services. In other cases, the benefit to the customer is either delayed beyond the time the check would normally clear the bank (e.g., plan check fees) or where the benefit can be reversed (e.g., property taxes).
- (3) The County Treasurer or other bank account custodian in receipt of an NSF item shall make a determination whether or not the maker of the check has received the benefit of the services/goods provided and shall follow the procedure set forth below. The Auditor-Controller should be consulted in all cases where this determination is not clear.

B. Processing of NSF Checks

The processing of NSF items will vary depending on whether:

- The check was written by a customer or a Department with a depository account.
- The customer has received the benefit of the service or goods purchased.
- The NSF item affects a deposit permit.
- The NSF item is returned to the Treasurer or a bank account custodian.

It is important to resolve every NSF item promptly and aggressively.

- (1) The handling of NSF items is largely a matter of judgment. If the Treasurer or other bank account custodian believes that the payment is collectible, the item should be resubmitted to the bank for processing.
- (2) However, if it is probable that the NSF item is not collectible, the department head should cancel the payment by voiding the receipts, clearly annotating all records, returning the check to the maker with notice of action taken, and, if a deposit permit is affected, forwarding a notice to the County Treasurer so that a debit memo can be prepared.
- (3) If a collection does not appear possible within 10 days and a benefit has been received by the maker, then alternative collection procedures should be considered, e.g. collection agency.

9. CASH OVERAGES

A. General

Any employee performing the function of cashier experiencing a cash overage must submit a written report to the department head "at the close of each business day, setting forth the exact sum of any cash overage in the account for that day." (California Government Code Section 29373)

B. Procedures

- (1) All cash overages, regardless of amount, should be separately deposited with the County Treasury daily and intact, at the same time as all other cash receipts collected by the responsible department or activity. This deposit shall be identified as being a cash overage and recorded to Other Revenues, Account Number 47500.
- (2) When the source of a cash overage is known to the fund custodian, and when the amount of the overage is \$1 or more, the fund custodian shall initiate a refund. Such refunds are payable by County warrant, which must be supported by a properly completed claim form. This claim, along with other information shall make reference to the deposit permit covering the overage.
- (3) A cash overage of \$25 or more should be reported to the Auditor-Controller. The report should set forth the facts and circumstances and be forwarded not later than the close of the business day on which the overage is discovered.

10. CASH SHORTAGES

A. General

In regard to cash shortages, California Government Code Section 29390 states:

“The board of supervisors may, by a resolution incorporating such limitations and safeguards as may be deemed in the best interests of the county, provide that county officers and employees who are responsible for receiving and paying out money may be relieved of shortages in their accounts, where there is no proof of fraud or gross negligence in connection with the shortage and where the loss is not covered by insurance. If the board of supervisors after an investigation and report by the county auditor approves the coverage of such shortage, it shall be entered in its minutes and shall be a charge against the general fund of the county.”

Sutter County adopted the provisions of California Government Code Section 29390.1 (Resolution No. 90-86, June 29, 1990) which states:

“By resolution, the board of supervisors may provide that an application to have a shortage in county funds replenished shall be made with the auditor of the county instead of with the board and may authorize the auditor to perform the functions of the board to replenish the shortage. In the event the board authorizes the auditor to perform such functions of the board, the auditor shall render a written report and give an account to the board of shortage reimbursements at the end of the fiscal year and at such other times as the board directs.”

The procedures to be followed in the case of cash shortages will be based on the nature of the shortage as outlined below.

B. Routine Errors in Cash Handling

- (1) Occasionally, errors will occur in making change and other cash transactions that result in cash shortages. Any employee experiencing an unresolved cash shortage must report the exact sum of any cash deficit to his department head or supervisor at the close of each business day.
- (2) Whenever warranted by the size of the shortage, the department head or supervisor should make a thorough attempt to determine the reason for the shortage. The review might include recounting the cash, reviewing all transactions for the period, and checking the amounts of all checks and money orders to ensure that the receipts were written for the correct amounts.
- (3) The shortage should be reimbursed by using the change fund so that the total receipts for the day will be deposited intact. However, if the change fund is not sufficient to cover the shortage, the affected fund will have to remain short until relief from accountability is either granted or denied.
- (4) At the time reimbursement of the change fund is requested by the department, the Auditor-Controller shall review the detail supporting the cash shortage position of the change fund.
 - a. The change fund custodian shall maintain adequate records and notations to describe the source and nature of all shortages.

- b. Relief from accountability pursuant to Government Code Section 29390 may be sought by the change fund custodian upon written application to the Auditor-Controller. (See Appendix B for a sample format)
 - c. The request for relief must be complete with details of the occurrence and an explanation of corrective measures.
- (5) If the request is granted a claim will be prepared charging the department for the amount of the cash shortage. The Auditor-Controller will issue a warrant to replenish the fund having the shortage.

C. Shortages when Theft or Negligence Is Suspected

- (1) Any person suspecting theft or negligence shall report such irregularities to the department head.
- (2) The department head shall contact the Auditor-Controller and discuss the circumstances of the suspected theft or negligence. The Auditor-Controller may request assistance from the District Attorney's Office if appropriate.
- (3) The Auditor-Controller shall establish the amount of the loss and the circumstances surrounding the shortage. The Auditor-Controller shall issue a report, with recommendations, based on the findings in the case. A copy of the report shall be sent to the Board of Supervisors and the District Attorney.
- (4) The department head may seek relief from accountability as explained above in B(4)b.

11. DEPOSIT PERMITS

A. General

Deposit permits are the enabling document approved by the Auditor-Controller authorizing deposit of funds into the County Treasury. The deposit permit form is prepared by each department and submitted to the Auditor-Controller's office for approval and then to the Treasurer's office for deposit. The form indicates to which accounts the funds are to be credited. (See Appendix C for sample)

B. Permit Procedures

- (1) Receipts should be deposited daily, intact. Less than daily deposits (not to exceed one week) may be warranted if receipts are small or special circumstances exist. Any department head contemplating less than daily deposits must ensure that funds are properly secured and should have authorization from the Auditor-Controller.
- (2) The deposit permit must indicate the receipt numbers of the transactions for which the permit was prepared, for audit purposes,
- (3) The total of the individual receipts must equal the amount being deposited.
- (4) Categorize the total by currency, coin, checks, or wire transfer as listed on the form. List these sub-totals on the deposit permit, reconciling to the totals of the individual receipts retained by the department.
- (5) Departments must retain a validated copy of each deposit permit.

12. **SUMMARY OF CASH CONTROL PROCEDURES**

A. Internal Control--General Principles

- (1) Establish clear responsibilities for a given situation task.
- (2) Divide responsibility for related transactions.
- (3) Maintain adequate records.
- (4) Separate record keeping and asset custody.
- (5) Rotate personnel.
- (6) Keep employees informed.
- (7) Review systems and procedures periodically.

B. Specific Cash Control Requirements

- (1) All cash receipts shall be deposited intact into the County Treasury or a commercial bank account at least weekly and preferably daily if the revenue volume warrants. Large amounts of cash shall not be allowed to accumulate. Depositing intact means that the deposit must consist of the same checks and/or money orders and the same amount of currency and coins as indicated in the receipts for the deposit.
- (2) Deposits should be made by someone other than the person performing the functions of cashier or bookkeeper, or the person who issues receipts.
- (3) Bank accounts should be reconciled and reviewed at least monthly by someone other than the employee performing the functions of cashier or bookkeeper, or the person who makes the bank deposits.
- (4) The duties of those employees performing the functions of cashier and bookkeeper should be independent, with neither person having access to the other's records.
- (5) No adjustments should be made to ledger accounts without the express approval of the department head or a supervisor designated by the department head.

- (6) Employees shall not commingle private monies with County funds. County funds shall not be used to cash payroll checks or other personal checks. Likewise, employees shall not borrow money or issue personal I.O.U.'s in exchange for County funds of any kind.
- (7) Employee personal funds shall not be used to reimburse shortages in cash funds. Overages in cash funds shall not be retained to "make up" future shortages or for non-County purposes.
- (8) All cash overages, regardless of amount, should be separately deposited with the County Treasury, as a cash overage, at the same time as all other cash receipts are deposited.
- (9) Departments may accept payments for County services in the form of personal checks, bank checks and drafts, money orders, and cashier's checks for the exact amount of purchase. Accepting personal checks for payments is discretionary.
- (10) An endorsement stamp, restricted to "Deposit in the County Treasury" must be used on all checks and money orders at the time they are received.
- (11) During working hours, cash must be kept in a cash drawer, cash box or cash register that is not accessible to unauthorized persons. Cash drawers or cash boxes must be closed and locked when not in use. Whenever possible, each employee receiving cash should be assigned a separate cash drawer or cash register till.
- (12) If cash is not deposited on a daily basis, it should be kept in a locked, secure place (a safe, drawer, or cabinet) with access restricted to as few employees as possible.
- (13) An official County receipt shall be issued for the exact amount of all money received by any officer or employee of a department. Unless otherwise expressly approved, only official County receipt books issued to departments by the Auditor-Controller may be used. Other systems that may be approved for use include "pegboard" and cash register systems.
- (14) All receipts shall be issued in numerical sequence.

- (15) Receipts should be written in ink and all parts should be completed. The form and composition of payment should be clearly noted. Both parties should initial all "cross-outs" and "strike-overs".
- (16) Departments shall maintain accountability over receipts issued for use by the department. Receipt books should not be accessible to customers or unauthorized employees.
- (17) If it becomes necessary to void a receipt being written in an official County receipt book, it shall be done by printing the word "VOID" in large letters on the receipt. Both copies of the voided receipt shall be retained in the receipt book for inspection during audits.
- (18) If it becomes necessary to void a receipt when a cash register is being used, the detail audit tape shall be annotated with the word "VOID" and the receipt shall be attached to the cashier's reconciliation of the day's business.
- (19) Whenever it becomes necessary to void a receipt, the immediate supervisor of the receipt preparer should be notified of the void and should initial the voided receipt.

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APPENDIX

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APPENDIX A

**SAMPLE OF CASH RECEIPTS RECORD AVAILABLE FROM AUDITOR-
CONTROLLER'S OFFICE (refer to page 13)**

COUNTY of SUTTER STATE OF CALIFORNIA	OFFICIAL RECEIPT	№ XXXXXX
_____	_____	____/____/____
Issuing Office or Department		Date
RECEIVED FROM _____		
THE SUM OF _____	\$ _____	
FOR _____		
Paid By Cash <input type="checkbox"/>	Received By _____	
CK. / M.O. <input type="checkbox"/> BK. No. _____	Title _____	

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APPENDIX B: IMAGE OF "RELIEF FROM SHORTAGES" FORM
(See next page for a full size form for printing or photocopying)

COUNTY OF SUTTER

**Request for Relief of County Officers and Employees
from Shortages in Accounts**

To: Auditor-Controller

Date:

On _____ (date) a cash shortage in the amount of _____ \$xx.xx was disclosed in the reconciliation of the cash receipts.

This shortage has been thoroughly investigated and the circumstances surrounding the loss are set forth in detail in the attachment to this letter. Considering that no proof of fraud or gross negligence has been found and that the loss is not covered by insurance, I respectfully request relief from the shortage as provided by Section 29390 of the California Government Code.

To replenish the imprest cash or change fund I request authorization to submit a claim to the Auditor-Controller charging:

_____ (department name) _____, Budget _____ (number) _____.

Office Expense Account No. 52170 in the amount of the aforementioned cash shortage, payable to: _____ (name of fund or account to which receipts are deposited) _____.

Date: _____ Signature: _____

AUDITOR-CONTROLLER REVIEW

The circumstances concerning this shortage have been reviewed and the request for relief from the shortage is: approved _____ disapproved _____

Date: _____ By: _____

COUNTY COUNSEL REVIEW

The circumstances concerning this shortage have been reviewed and the request for relief from the shortage is: approved _____ disapproved _____

Date: _____ By: _____

COUNTY OF SUTTER

Request for Relief of County Officers and Employees from Shortages in Accounts

To: Auditor-Controller

Date:

On _____ a cash shortage in the amount of _____ was disclosed in the reconciliation of the cash receipts.

This shortage has been thoroughly investigated and the circumstances surrounding the loss are set forth in detail in the attachment to this letter. Considering that no proof of fraud or gross negligence has been found and that the loss is not covered by insurance, I respectfully request relief from the shortage as provided by Section 29390 of the California Government Code.

To replenish the imprest cash or change fund I request authorization to submit a claim to the Auditor-Controller charging:

_____, Budget _____.

Office Expense Account No. 52170 in the amount of the aforementioned cash shortage, payable to:

Date: _____ Signature: _____

AUDITOR-CONTROLLER REVIEW

The circumstances concerning this shortage have been reviewed and the request for relief from the shortage is: approved ___ disapproved ___

Date: _____ By: _____

COUNTY COUNSEL REVIEW

The circumstances concerning this shortage have been reviewed and the request for relief from the shortage is: approved ___ disapproved ___

Date: _____ By: _____

APPENDIX C

DEPOSIT PERMIT (REVIEW DRAFT COPY)

1/12/01

County of Sutter
Office of the Auditor-Controller
Deposit Permit

Description	DEBIT	CREDIT	Account Number
TOTAL	-	-	

EXPLANATION:

DEPARTMENT: Auditor-Controller PREPARED BY (signature): Renee Young January 12, 2001

AUDITOR-CONTROLLER DATE

TREASURER DATE

COMPOSITION OF FUNDS	
CURRENCY	\$ -
COIN	-
CHECKS	-
WIRE TRANSFERS	-
TOTAL DEPOSIT	\$ -

PERMIT #

Review Draft

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APPENDIX D

Disbursement (Payment) Controls

- (1) All disbursements, except from authorized petty cash funds, shall be made by county warrant or check.
- (2) Departments shall adhere to restrictions on delegated purchasing authority.
- (3) When requisitioning goods, departments should ensure that requisitions are initiated or approved only by authorized personnel.
- (4) Quantities ordered should be sufficient to obtain quantity discounts and avoid continual reordering without creating storage costs.
- (5) When receiving goods or services, departments, shall:
 - a. Ensure that quantity and quality of goods received are as ordered.
 - b. Ensure that all receiving slips are dated and signed by a person authorized by the department head to receive goods. Delivery location must be shown if goods are not picked up by the County.
- (6) When paying bills, departments shall:
 - a. Ensure that the commodities and services listed on an invoice have been received and were required for use.
 - b. Ensure that invoices are charged to the proper contract.
 - c. Ensure that invoices are tested to verify the quantity, price, and extensions.
 - d. Ensure that all invoices are dated and signed by the persons requisitioning the goods or services, after review of the receiving slips and the invoices.
 - e. Ensure that the original invoice is submitted to the Auditor-Controller's Office. If the original invoice is not available, the copy must clearly indicate "Original copy is not available". Generally, payments should not be made from statements.

- f. Ensure that any refunds or credits are properly applied or received. Ensure that there are adequate funds appropriated for expenditures and that correct coding is entered.
- (7) Claim request and accounts payable documents should be verified to expenditure records to ensure correct posting of payments.

APPENDIX E

Inventory Controls

(1) General

- a. Inventories shall be protected against loss, theft, and damage through adequate physical controls, e.g., locked access, storage facilities.
- b. Persons authorizing inventory purchases shall not also be responsible for inventory custody and /or records.
- c. When the value of an inventory warrants:
 - Maintain separate-item accountability by units and dollars for inventory quantities received, issued, and on hand.
 - Ensure that inventory issues are authorized (either signed for or based on stock requisitions).
 - Conduct periodic physical inventories, determining differences between book and physical inventories and adjusting inventory records.
 - Persons conducting physical inventories shall not be the same persons conducting the physical inventories or maintaining inventory records.
 - Person approving inventory adjustments shall not be the same person conducting the physical inventories or maintaining inventory records.
 - Calculate inventory issue prices according to an acceptable and consistent method (manual systems).

(2) Fixed Assets and "Sensitive Items"

- a. Assets shall be protected against loss, theft, and damage through adequate physical controls, e.g. locked storage. Inventory tags should be prominently applied. Missing tags should be replaced.

- b. Conduct annual physical inventory, locating or accounting for all assets.
 - Person(s) conducting the physical inventory shall not be the same persons having custody of the assets.
- c. For items frequently assigned to different personnel or locations, additional records should be maintained showing items--with identifying numbers/descriptions--and assigned location or responsible person.

(3) Accountable Items For Sale

- a. Inventory controls should be implemented over pamphlets, books, maps, license tags, permits, or other documents for which money is collected.
- b. Controls should be related to the value of the accountable items, ranging from strict access control over pre-numbered permits to visual control over pamphlets that have limited value and low demand.

ATTACHMENT D

County of Sutter

... established 1850

Office of the County Administrator

September 22, 2004

To: Department Heads

On September 7, 2004, the Board of Supervisors adopted recommendations giving specific direction to me and the Auditor-Controller regarding both the setting of rates and changes in accounting policies and procedures. The recommendations adopted included:

"Inform the Auditor-Controller that the authority to set department rates is vested with the Board of Supervisors, not the Auditor-Controller, and that final approval of internal charges within the County will be by the County Administrative Officer based on recommendations by the departments, comments by the Auditor-Controller, and review by either the Independent Auditor or another CPA when considered appropriate or necessary by the CAO."; and,

"Pursuant to Statute GC § 25303 and § 26881, direct the Auditor-Controller to provide a written recommendation to the County Administrative Officer regarding any new or altered accounting policy or procedure which impacts the daily operation of other County departments. If the CAO agrees with the proposed change, an implementation schedule will be established, and departments will receive appropriate notice. If the Auditor-Controller disagrees with the CAO's decisions, he may discuss the matter further with the Board of Supervisors in a public meeting."

As a result, rates charged by departments will continue to be set by the Board of Supervisors, pursuant to their policy or statutory provisions, depending on the particular rate. Internal charges, including those charged by the County Shop, Print Shop, or Information Technology, will be approved by my office, based on recommendations by the department head and comments by the Auditor-Controller, with outside review by the Independent Auditor, or another CPA, when appropriate.

In addition, future accounting policy or procedure changes which impact the daily operation of other County departments that are proposed by the Auditor-Controller will be reviewed and approved by my office prior to being implemented. It would be my intent to handle this in a rather informal manner, if possible. I will ask that the Auditor-Controller provide me with a recommendation, preferably after conferring with the affected department(s). Review by my office will include consultation with the Auditor-Controller, the affected department(s) and, if necessary, the Independent Auditor or another accounting firm. If, after the appropriate consultation and review, we concur with the proposal, notice of the change will be sent out by Department Heads

September 22, 2004
Page 2

my office, reflecting the effective date of the change. This will give the department(s) the opportunity to make any necessary procedural changes. In the event of disagreement by my office and the Auditor-Controller regarding a proposed policy, the item will be placed on the Board's agenda for discussion. At that time, if any of the affected departments wish to make comments they can do so.

If you have any questions regarding these policy changes, please contact me.

LARRY T. COMBS
County Administrative Officer

by 

Curtis R. Coad
Assistant County Administrator

LTC:CRC:smm

Fleet (AUDITOR'S VERSION)
 Calculation of Rates
 Allocation of Positions & Rate Calculation
 FY 2012-13 (effective 7/1/12)

Position	Billable Hours	Salary Budget Sch. 3	Admin.		Fuel		Parts		Shop	
			Allocation	Admin. Cost	Allocation	Fuel Costs	Allocation	Parts Costs	Allocation	Shop Cost
Total billable hours - all employees	1,638		0.38	\$ 38,076.00	-	-	0.15	-	0.47	\$ 47,094.00
Fleet Supervisor	1,235	100,200.00	-	-	-	-	-	-	1.00	82,786.00
Heavy Equip Mech	1,347	82,786.00	-	-	-	-	-	-	1.00	82,786.00
Heavy Equip Mech	1,295	74,120.00	-	-	-	-	-	-	1.00	74,120.00
Equip Mech II	1,454	65,593.00	-	-	-	-	-	-	1.00	65,593.00
Acct Clerk	-	59,702.00	0.34	20,298.68	0.07	4,179.14	0.46	27,462.92	0.13	7,761.26
Retiree Health	-	-	-	-	-	-	-	-	-	-
Worker's Comp.	-	27,939.00	-	3,352.68	-	279.39	-	2,793.90	-	21,513.03
Total Positions Allocated to Each Function	5,331	\$ 493,126.00	0.72	\$ 61,727.36	0.07	\$ 4,458.53	0.61	\$ 45,286.82	4.60	\$ 381,653.29

Program	Admin. Allocation	Fuel Allocation	Parts Allocation	Shop Allocation
Total # of Positions	6	0.01	0.10	0.77

Program	% to Total	Admin. Cost
Fuel	0.013257576	\$ 2,705.57
Parts	0.115530303	23,577.08
Shop	0.871212121	177,794.41
Total Allocated to Parts & Shop	0.99	\$ 204,077.06
Admin		
Total Positions	6.00	

Costs to be Recovered	Divided by billable hours per dept.
\$ 693,968.32	
4,104.87	
\$ 169.06	

Fleet (AUDITOR'S VERSION)
 Calculation of Rates
 Fuel Mark-up
 2012-13 (effective 7/1/12)

	<u>Budgeted COGS</u>	<u>% of COG to Total COG</u>	<u>Total Cost to Recover</u>	<u>Total Admin Cost</u>	<u>Admin. Mark up</u>
52125 Other Dept. Fuel & Oil	\$ 506,739.00	1.0000	\$ 526,668.07	\$ 19,929.07	0.04
	<u>506,739.00</u>	<u>1.00</u>	<u>\$ 526,668.07</u>	<u>\$ 19,929.07</u>	
Fuel Admin. Cost	2,705.57	}			
Salaries & Benefits	4,458.53				
52060 Communications	16.20				
52170 Office Expense	200.00				
52260 Utilities	108.00				
53601-53691 Total Other Charges	4,570.98				
54302 Depreciation Expense	-				
Net Asset Beginning Balance	(78,145.66)				
49998 Cancel. Of PY Reserve	-				
30 Day Working Capital	<u>86,015.45</u>				
Total Cost of Good	<u>\$ 526,668.07</u>	19,929.07			

Source: All calculations on this work paper are formulas based on information on Total Budgeted Form (WP A) & Allocation of Positions & Rate Calculation Form (WP B).

Purpose: To determine mark-up on parts to determine total COGS.

Conclusion: The mark-up on fuel to recover all COGS is 4%.

Fleet (AUDITOR'S VERSION)
 Calculation of Rates
 Parts Mark-up
 2012-13 (effective 7/1/12)

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
	<u>Budgeted COGS</u>	<u>% of COG to Total COG</u>	<u>Total Cost to Recover</u>	<u>Total Admin Cost</u>	<u>Admin. Mark up</u>
52122 Fleet Stock Parts	42,000.00	0.1352	53,711.11	11,711.11	0.28
52123 Outside Accident Repair	17,500.00	0.0563	22,379.63	4,879.63	0.28
52124 Fuel & Oil	1,100.00	0.0035	1,406.72	306.72	0.28
52128 Outside Vehicle Repair	40,000.00	0.1288	51,153.44	11,153.44	0.28
52129 Other Parts	<u>210,000.00</u>	<u>0.6761</u>	<u>268,555.55</u>	<u>58,555.55</u>	<u>0.28</u>
	310,600.00	<u>1.00</u>	<u>397,206.45</u>	<u>86,606.45</u>	
Parts Admin. Cost	23,577.08				
Salaries & Benefits	45,286.82				
52060 Communications	165.24				
52170 Office Expense	200.00				
52260 Utilities	1,101.60				
53601-53691 Total Other Charges	10,663.88				
54302 Depreciation Expense	-				
Net Asset Beginning Balance	(55,724.43)				
49998 Cancel. Of PY Reserve	-				
30 Day Working Capital	<u>61,336.26</u>				
Total Cost of Good	<u>397,206.45</u>				

} 86,606.45

Source: All calculations on this work paper are formulas based on information on Total Budgeted Form & Allocation Positions & Rate Calculation Form.
 Purpose: To determine mark-up on parts to determine total COGS.
 Conclusion: The mark-up on parts to recover all COGS is 28%.

ATTACHMENT F

Fleet (CALCULATED BY DEPT)

Calculation of Rates
Allocation of Positions & Rate Calculation
FY 2012-13 (effective 7/1/12)

24

I. Allocation of Positions

Total billable hours - all employees

Position	Billable Hours	Salary Budget Sch. 3	Admin. Allocation	Admin. Cost	Fuel Allocation	Fuel Costs	Parts Allocation	Parts Costs	Shop Allocation	Shop Cost
Fleet Supervisor	1,235	\$ 100,200.00	0.38	\$ 38,076.00	-	-	0.15	\$ 15,030.00	0.47	\$ 47,094.00
Heavy Equip Mech	1,347	82,786.00	-	-	-	-	-	-	1.00	82,786.00
Heavy Equip Mech	1,295	82,786.00	-	-	-	-	-	-	1.00	82,786.00
Equip Mech II	1,454	74,120.00	-	-	-	-	-	-	1.00	74,120.00
Equip Mech II	-	65,593.00	-	-	-	-	-	-	1.00	65,593.00
Acct Clerk	-	59,702.00	0.34	20,298.68	0.07	\$ 4,179.14	0.46	27,462.92	0.13	7,761.26
Retiree Health	-	-	-	-	-	-	-	-	-	-
Worker's Comp.	-	27,939.00	-	3,352.68	-	\$ 279.39	-	2,793.90	-	21,513.03
Total Positions Allocated to Each Function	5,331	\$ 493,126.00	0.72	\$ 61,727.36	0.07	\$ 4,458.53	0.61	\$ 45,286.82	4.60	\$ 381,653.29
				12.518%		0.904%		9.184%		77.395%
				12.52%		0.90%		9.18%		77.40%

II. Percentage of Total Positions Allocated to Each Function

Program	Total # of Positions	Admin. Allocation	Fuel Allocation	Parts Allocation	Shop Allocation
	6	0.12	0.01	0.10	0.77

III. Allocation of Admin. Costs to programs by # of Positions

Program	# of Employees	% to Total
Parts	0.61	0.117082534
Shop	4.60	0.882917466
Total Allocated to Parts & Shop	5.21	1.00
Admin	0.72	
Total Positions	5.93	

IV. Calculation of Shop Rates

Costs to be Recovered	\$ 509,315.87
Divided by billable hours per dept.	5,331.00
	\$ 95.54

Admin. Cost	\$ 23,631.38
	178,203.88
	\$ 201,835.27

Source: Form 3 Budget System, estimated billable hours based on prior year actuals.
Total billable hours per employee estimated at 1,638 (2,080 - 96 holiday -120 vac - 96 sick - 130 breaks).
Purpose: To determine shop rate based on costs to be recovered and billable hours.
Conclusion: Billable shop rate is \$95.54 per hour.

Fleet (CALCULATED BY DEPT)
 Calculation of Rates
 Fuel Mark-up
 2012-13 (effective 7/1/12)

A **B** **C** **D** **E**

	<u>Budgeted COGS</u>	<u>% of COG to Total COG</u>	<u>Total Cost to Recover</u>	<u>Total Admin Cost</u>	<u>Admin. Mark up</u>
52125 Other Dept. Fuel & Oil	506,739.00	1.0000	530,891.00	24,152.00	0.05
	<u>506,739.00</u>	<u>1.00</u>	<u>530,891.00</u>	<u>24,152.00</u>	
Parts Admin. Cost	-	} 24,152.00			
Salaries & Benefits	4,458.53				
52060 Communications	16.20				
52170 Office Expense	200.00				
52260 Utilities	108.00				
53601-53691 Total Other Charges	4,570.97				
54302 Depreciation Expense	6,026.41				
Net Asset Beginning Balance	(78,247.96)				
49998 Cancel. Of PY Reserve	-				
30 Day Working Capital	<u>87,019.85</u>				
Total Cost of Good	<u>530,891.00</u>	OK			

Source: All calculations on this work paper are formulas based on information on Total Budgeted Form (WP A) & Allocation of Positions & Rate Calculation Form (WP B).
 Purpose: To determine mark-up on parts to determine total COGS.
 Conclusion: The mark-up on fuel to recover all COGS is 5%.

Fleet (CALCULATED BY DEPT)
 Calculation of Rates
 Parts Mark-up
 2012-13 (effective 7/1/12)

A B C D E

	<u>Budgeted COGS</u>	<u>% of COG to Total COG</u>	<u>Total Cost to Recover</u>	<u>Total Admin Cost</u>	<u>Admin. Mark up</u>
52122 Fleet Stock Parts	42,000.00	0.1352	51,191.05	9,191.05	0.22
52123 Outside Accident Repair	17,500.00	0.0563	21,329.60	3,829.60	0.22
52124 Fuel & Oil	1,100.00	0.0035	1,340.72	240.72	0.22
52128 Outside Vehicle Repair	40,000.00	0.1288	48,753.38	8,753.38	0.22
52129 Other Parts	<u>210,000.00</u>	<u>0.6761</u>	<u>255,955.23</u>	<u>45,955.23</u>	0.22
	310,600.00	1.00	378,569.98	67,969.98	
Parts Admin. Cost	-				
Salaries & Benefits	45,286.82				
52060 Communications	165.24				
52170 Office Expense	200.00				
52260 Utilities	1,101.60				
53601-53691 Total Other Charges	10,663.88				
54302 Depreciation Expense	4,297.34				
Net Asset Beginning Balance	(55,797.38)				
49998 Cancel. Of PY Reserve	-				
30 Day Working Capital	<u>62,052.48</u>				
Total Cost of Good	<u>378,569.98</u>				

} 67,969.98

Source: All calculations on this work paper are formulas based on information on Total Budgeted Form (WP A) & Allocation Positions & Rate Calculation Form (WP B).
 Purpose: To determine mark-up on parts to determine total COGS.
 Conclusion: The mark-up on parts to recover all COGS is 22%.

Feather River Academy

SUMMARY

On September 18, 2012 members of the 2012-2013 Sutter County Grand Jury (SCGJ) met with the Superintendent of Sutter County Schools at his office located at 970 Klamath Lane, Yuba City. Also in attendance were his Executive Assistant, Program Administrators and the principal, who discussed the educational programs and services available at Feather River Academy (FRA). FRA is located at 1895 Lassen Boulevard, Yuba City. At the close of the meeting SCGJ members toured the FRA campus.

BACKGROUND

FRA is an alternative education program for students in grades 9-12 who have difficulty succeeding in a traditional setting. The school provides programs that meet individual needs of students in a safe environment. Based on their needs, students may be matched to the Opportunity School, Independent Studies or Community Programs.

DISCUSSION

During the initial visit to the Sutter County Superintendent of Schools office, a copy of the emergency plan for FRA was requested. The Emergency Response Plan, received on October 29, 2012, covered both the Sutter County Superintendent of Schools Administrative Office and FRA.

The plan identified emergency situations but had inconsistencies and was not clear to the SCGJ. Subsequently the SCGJ met with an administrator on November 6, 2012. The administrator informed SCGJ that due to problems with the plan, it was going to be revised during the school year.

Two new emergency plans were received on March 4, 2013: Sutter County Superintendent of Schools Comprehensive School Safety & Emergency Operations Plan (Comprehensive Plan) and Feather River Academy Administration School Crisis and Emergency Operation Plan 2012-2013 (Feather River Academy Plan). The Comprehensive Plan covers the administrative offices and all school locations under the Sutter County Superintendent of Schools, including FRA. The Feather River Academy Plan exclusively covers FRA.

The Comprehensive Plan identifies the following emergency situations: aircraft crash, animal disturbance, armed assault on campus, biological or chemical release, bomb threat, bus disaster, disorderly conduct, earthquake, explosion/risk of explosion, fire in surrounding area and school grounds, flooding, incapacitated staff member, loss or failure of utilities, motor vehicle crash, psychological trauma, suspected contamination of food or water, unlawful demonstration/walkout, and windstorm.

The Comprehensive Plan includes an annual review and a schedule for safety meetings to address emergency preparedness, including team assignments.

Inconsistencies were found both within and between the plans. One is with the Management Command Staff organizational chart and staff contact list. The other is with the release from lockdown signal. There is an emergency plan for flooding, but no emergency procedures for a slow-rise flood, a significant hazard in Sutter County.

FINDINGS

- F1.** In the Feather River Academy Plan, the names on the staff contact list for the Incident Commander, Operations Section Chief, and Office Command Post do not match the names on the organizational chart.
- F2.** The lockdown all clear signal is inconsistent between the two plans. The Comprehensive Plan states, "... all clear will be made by personal notification only..." The Feather River Academy Plan states, "It is recommended that the school emergency team personally visit each room to lift the lockdown..."
- F3.** The flood plan in the Comprehensive Plan states, "Flooding may occur as a result of prolonged periods of rainfall where the school would have sufficient time to prepare." All of the procedures listed are for immediate response actions only. Unlike the first emergency plan, there are no procedures for a slow-rise flood in the Comprehensive Plan.

Recommendations

- R1.** The names of the people identified on the organizational chart should be the same as the names on the staff contact list.
- R2.** The signal for release from lockdown for the Comprehensive Plan and the Feather River Academy Plan should be the same.
- R3.** The Comprehensive Plan should include procedures for a slow-rise flood.

Respondents

Bill Cornelius, Sutter County Superintendent of Schools

ETTL HALL

Summary

Members of the 2012-2013 Sutter County Grand Jury (SCGJ) toured the Sutter County Memorial Museum (Museum), led by the museum curator, in December 2012. The Museum is located at 1333 Butte House Road, Yuba City. Members viewed Museum exhibits and the newly constructed meeting room, Ettl Hall, which is immediately behind the Museum.

Meetings were held with Sutter County Public Works management and the County Public Information Officer. The SCGJ was concerned that Ettl Hall, although completed and rental fees established in October 2011, had only one income generating rental. The SCGJ recommends more effective marketing of Ettl Hall to generate revenue for the Museum and Sutter County.

Background

Dorothy Ettl gifted \$150,000 to the Museum to be used for construction of a future meeting room. The accrued interest, together with other private donations, State Proposition 40 funding, and a General Fund contribution, which was authorized by the Sutter County Board of Supervisors (BOS), were applied toward construction costs. Ettl Hall's budget (Attachment A) is included in the Sutter County General Fund. This is an unreimbursed cost to the General Fund.

Ettl Hall was built as a meeting room for the Museum and as a rental hall to be made available to the public. Public Works is responsible for the management of renting Ettl Hall, which is owned by Sutter County. Currently, the Hall is used for Sutter County Historical Society quarterly meetings, Sutter Buttes Garden Club meetings, and Museum programs at no charge. The Museum Commission, which acts as a liaison between the BOS and the Museum, has held fundraisers for the Museum. The Garden Club has provided plants and maintenance for the Rose Garden and the patio area.

The first two rental rate structures for Ettl Hall were recommended by the Museum Commission. In October 2012, the Deputy Director for General Services recommended lowering the rates based on comparable rates of area facilities. Additionally, the option to rent the Rose Garden with Ettl Hall was included in the recommendation. The Museum Commission concurred and the new rates were approved by the BOS.

In November 2010, a Revenue Sharing Agreement, as a condition of the General Fund contribution, was approved by the BOS and was included in the Use of Ettl Hall and the Rose Garden Sutter County Administrative Policy and Procedure (Attachment B). It reads

“...the allocation of expenses and revenue will take place at the end of each fiscal year as follows; the net revenue from the rental of the Hall is to be divided equally between the Community Memorial Museum of Sutter County and the Sutter County General Fund. To allocate the operating expenses for the year and determine the Maintenance Fee due to the County, the total operating expenses for the Hall will be divided by the number of days in the year to determine a daily expense allocation rate. The daily expense allocation rate will then be multiplied by the number of days the Hall was rented during the year to determine the total operating expenses or Maintenance Fee that will be allocated against the gross revenues of the Sutter County Memorial Museum's Ettl Hall.”

APPROACH

SCGJ members met with the Curator, the Public Works Director, and a Public Works Deputy Director on February 6, 2013. The meeting included discussions of Ettl Hall funding, budget, rental, and marketing. Another meeting was held on February 13, 2013 with the County Public Information Officer to learn about the marketing plan for Ettl Hall.

DISCUSSION

At the time of the December 2012 tour, it was noted that the sign for Ettl Hall was not prominent. Ettl Hall construction had been completed; the landscaping and patio were scheduled to be finished in spring 2013.

As a follow-up to a 2011-2012 SCGJ report recommendation, it was confirmed that Museum staff now possess a key to Ettl Hall and are able to show it to potential renters. The Museum is open Wednesday through Friday, and a half day on Saturday, which limits the time its staff can show Ettl Hall. Public Works staff will show Ettl Hall by appointment during weekdays when the Museum is closed.

One reason given for the delay in marketing of Ettl Hall was potential renters may not find Ettl Hall to be a desirable place to rent until the landscaping and patio were complete. Although Ettl Hall was available for rent since the end of 2011, there was little effort to market it until recently.

Potential renters can call the number listed on the Sutter County website for Ettl Hall. This is the same number as listed for General Services, County Airport, Facilities Management and the Veterans Memorial Building. There is no prompt on the recorded message for Ettl Hall. Unlike Veterans Memorial Building, there is no online reservation system to view Ettl Hall availability.

Marketing ideas discussed with the Public Information Officer included having a brochure or oversized postcard available at the Museum and distributed to area businesses such as event

planners, florists, bridal shops, tuxedo shops, party stores, caterers, and cake shops. In addition, the website and media were discussed as marketing tools. Flyers are currently available upon request at the Museum. Also discussed were ideas for types of events that could be held at Ettl Hall: small weddings, memorial services, birthdays, showers, and meetings.

In March 2013, the Museum had a ribbon-cutting ceremony for Ettl Hall, which was mentioned in the Appeal Democrat (Attachment C). The Public Information Officer took photos for the brochure/oversized postcards and will post these images on the county website. The brochures/postcards will be ready and available to be distributed this summer.

FINDINGS

- F1.** There has been a delay in marketing Ettl Hall. The County Public Information Officer is developing a marketing plan that includes the production of a brochure/oversized postcard.
- F2.** There is no online reservation system on the Ettl Hall website to view rental availability.
- F3.** There is no dedicated phone number for Ettl Hall and no prompt for Ettl Hall when calling the main Public Works Facilities Management number.
- F4.** The Ettl Hall sign has very limited visibility from Butte House Road.
- F5.** Fees for renting Ettl Hall may not be low enough to attract renters. A decision to lower fees will be considered depending upon the success of the marketing campaign.

RECOMMENDATIONS

- R1.** Develop effective marketing strategies to increase community awareness of Ettl Hall.
- R2.** Install prominent signage clearly visible from Butte House Road that identifies Ettl Hall.
- R3.** Create an online reservation system on the Ettl Hall website.
- R4.** Change the phone message at Public Works Facilities Management to include a prompt for Ettl Hall.
- R5.** Public Works should reevaluate rental fees on a periodic basis.



RESPONDENTS

Sutter County Board of Supervisors

Douglas R. Gault, Sutter County Director of Public Works

Chuck Smith, Sutter County Public Information Officer

ATTACHMENT A

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9
 COUNTY OF SUTTER STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2012-13
 UNIT TITLE: Ettl Hall (Museum Meeting Rm) DEPT 7-204 11-28-12 11:14 AM
 FUNCTION: RECREATION & CULTURAL SERVICES
 ACTIVITY: CULTURAL SERVICES FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2010-11	ACTUAL EXPEND. 2011-12	FINAL APPROP. 2011-12	DEPARTMENT REQUEST 2012-13	CAO RECOMMEND 2012-13	BOS ADOPTED 2012-13
SERVICES AND SUPPLIES						
52090 Household Expense		29	500	500	500	500
52120 Maintenance Equipment			200	200	200	200
52130 Maintenance Structure/Imprvmt		160				
52166 General Supplies			2,500	2,500	2,500	2,500
52170 Office Expenses			200	200	200	200
52180 Professional/Specialized Srvs		228	4,000	4,000	4,000	4,000
52230 Special Departmental Expense			300	300	300	300
52260 Utilities		1,492	8,500	8,500	8,500	8,500
TOTAL SERVICES AND SUPPLIES	*	1,909	16,200	16,200	16,200	16,200 *
OTHER CHARGES						
53601 Interfund Ins ISF Premium			800	184	184	184
53614 Interfund Misc Non-Road		3,951				
TOTAL OTHER CHARGES	*	3,951	800	184	184	184 *
TOTAL GROSS BUDGET	**	5,860	17,000	16,384	16,384	16,384 *
INTRAFUND TRANSFERS						
55202 Intrafund Postage		6	100	100		
55203 Intrafund Printing		47	100	100	100	100
55204 Intrafund Copier Rental		4	100	100	100	100
55205 Intrafund Gen Insurance/Bonds			300	173	187	187
55230 Intrafund A-87 Building Maint.			2,000	2,000	2,000	2,000
55235 Intrafund Administration Srvs			7,000	7,000		
55241 Intrafund Rents/Leases		250-				
55242 Intrafund Museum Rental Rev			7,000	14,000	14,000	14,000
TOTAL INTRAFUND TRANSFERS	*	193-	16,600	23,473	16,387	16,387 *
TOTAL NET BUDGET	**	5,667	33,600	39,857	32,771	32,771 *
USER PAY REVENUES						
44210 Rent Land and Buildings			20,000	25,000	30,000	30,000
TOTAL USER PAY REVENUES	*		20,000	25,000	30,000	30,000 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	**		20,000	25,000	30,000	30,000 *
UNREIMBURSED COSTS	**	5,667	13,600	14,857	2,771	2,771 *

STATE CONTROLLER
 COUNTY BUDGET ACT
 (1985)
 SCHEDULE 9

C O U N T Y O F S U T T E R
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2012-13

UNIT TITLE: CONTINGENCY
 FUNCTION:
 ACTIVITY:

DEPT 9-900
 11-28-12 11:14 AM
 FUND 0001

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2010-11	ACTUAL EXPEND. 2011-12	FINAL APPROP. 2011-12	DEPARTMENT REQUEST 2012-13	CAO RECOMMEND 2012-13	BOS ADOPTED 2012-13
OTHER CHARGES							
53680 Interfund Transfer Out		30.000	35.000	35.000			*
TOTAL OTHER CHARGES	*	30.000	35.000	35.000			*
TOTAL GROSS BUDGET	**	30.000	35.000	35.000			*
TOTAL NET BUDGET	**	30.000	35.000	35.000			*
TOTAL APPROPRIATION FOR CONTINGENCY	*			719.879	620.000	620.000	620.000 *
TOTAL INCREASES IN RESERVES	*						*
TOTAL BUDGET	**	30.000	35.000	754.879	620.000	620.000	620.000 *
TOTAL USER PAY REVENUES	*						*
TOTAL GOVERNMENTAL REVENUES	*						*
TOTAL REVENUES	**						*
UNREIMBURSED COSTS	**	30.000	35.000	754.879	620.000	620.000	620.000 *

ATTACHMENT B



Sutter County Administrative Policies & Procedures

POLICY: TBD	TITLE: Use of Ettl Hall and the Rose Garden	
SECTION: Property and Equipment	ADOPTED: Pending	
RESOLUTION:	EFFECTIVE: Pending	
ORDINANCE:	ATTACHMENTS:	
SUPERSEDES:	PAGES: 5	

PURPOSE:

To provide the policies, rules, and regulations for the organization, operation, and management of Ettl Hall and the adjacent Rose Garden established by the Board of Supervisors.

AUTHORITY:

Sutter County Board of Supervisors.

APPLICABILITY:

This policy applies to all persons and organizations that wish to utilize Ettl Hall and or the Rose Garden.

GENERAL POLICY:

The primary use of Ettl Hall to aid the Community Memorial Museum of Sutter County in their mission which is the acquisition, preservation, interpretation and exhibition of artifacts and information reflecting the cultural heritage of Sutter County. When the Hall is available for other events and activities it is the policy of Sutter County to allow persons or entities to rent Ettl Hall and or the Rose Garden, subject to the following policy guidelines.

POLICY GUIDELINES:

1. ETTL HALL AND THE ROSE GARDEN USE

- 1.1 Use of the Rose Garden, northwest of Ettl Hall maybe granted to renters for priority use by permit.
- 1.2 Commercial uses of Ettl Hall and/or the Rose Garden are forbidden.
- 1.3 The renters of Ettl Hall and or the Rose Garden shall not be permitted to sublet the Hall and the Rose Garden to any other party without the written consent of the County. Any such subletting without County approval shall be void and may lead to the termination of the rental agreement.

2. RESERVATION REVIEW AND APPROVAL PROCESS

The Public Works Department is responsible for scheduling events at Ettl Hall and/or the Rose Garden and shall follow the procedures for reservation application, review, and approval. If reservations are submitted less than fourteen (14) calendar days prior to an event, every effort will be made to accommodate the request, however, it may not be possible to complete the processing of the reservation in the shortened timeframe. All non-County organizations and individual renters shall be required to sign a rental agreement.

3. CANCELLATION BY RENTER

If a reservation to use Ettl Hall and/or the Rose Garden is cancelled by the renter before the scheduled event and the Hall or Rose Garden is subsequently rented for the same date, the rental fees paid by the initial renter shall be refunded less a cancellation processing fee. If the Hall and or the Rose Garden are not rented for that date, the fees due from the renter as of the date of cancellation will be retained by the County and will not be refunded to the renter. If the renter has paid an amount greater than the amount due in fees as of the cancellation date, then this excess will be refunded to the renter. In either case the cleaning/security deposit will be refunded in full.

It is the responsibility of the renter to provide the County with the required documents to rent this facility no later than fourteen (14) calendar days prior to the Event. If the renter fails to provide the required documentation, the County has the right to prohibit the renter access to the facility for the Event. If the required documentation is not provided and access is denied, the reservation will be considered cancelled by the Renter.

4. HOURS/DAYS AUTHORIZED FOR HALL AND ROSE GARDEN USE

Hours and days authorized for use shall be established by the Public Works Department, with review by the County Administrator or his/her designee, and shall be in accordance with applicable County policies.

5. INDEMNIFICATION

Non-County organizations and individuals renting Ettl Hall and or the Rose Garden must agree in the rental agreement to indemnify, defend, and hold the County harmless for claims of loss and attorneys' fees and costs arising out of use of the Hall or Rose Garden.

6. INSURANCE

Non-County organizations and individuals renting Ettl Hall and or the Rose Garden must provide, no later than fourteen (14) calendar days prior to scheduled event, proof of insurance in compliance with Sutter County's standard insurance requirements as set forth in the rental contract. Any deviation from the standard requirements must be reviewed and approved by the Risk Manager in advance of the event.

7. COST RECOVERY

- 7.1 The Community Memorial Museum of Sutter County, the Sutter County Historical Society, and the Sutter Buttes Garden Club shall use Ettl Hall for their activities, events, and fund raising without being subject to any rents, fees or deposits.
- 7.2 Sutter County agencies or departments and joint Sutter Yuba County agencies or departments conducting official County business or official functions in Ettl Hall shall pay a partial day rental fee for events with duration of no more than four (4) hours. The daily rental fee will apply to any events exceeding four (4) hours. These agencies and departments will not be subject to the reservation fee, cancellation fee or cleaning deposit.
- 7.3 All other entities and individuals shall pay the non-refundable reservation fee, rent, cleaning deposit and be subject to the cancellation fee.
- 7.4 Prior to the use of Ettl Hall and or the Rose Garden, all fees and deposits shall be paid to the County. If the cleaning and damage repair costs are greater than the cleaning/security deposit, the difference shall be billed to the renter of the Hall and or Rose Garden. Expenses may include, but are not limited to:
- 7.4.1 Janitorial/Cleanup Costs
- 7.4.2 Repair of Damages: Actual charges for services shall be determined by the Public Works Department.
- 7.4.3 If set up for a following day's event is delayed while the facility is being cleaned and or repaired the Renter may be charged an hourly proration of the rent for the delay.
- 7.5 The construction of Ettl Hall was financed in part with a contribution from the Sutter County General Fund. As a condition of this contribution, a Revenue Sharing Agreement was approved by the Board of Supervisors on November 9, 2011; all revenue sharing will be in accordance with this agreement.
- 7.6 In accordance with the Revenue Sharing Agreement, the allocation of expenses and revenue will take place at the end of each fiscal year as follows; the net revenue from the rental of the Hall is to be divided equally between the Community Memorial Museum of Sutter County and the Sutter County General Fund. To allocate the operating expenses for the year and determine the Maintenance Fee due the County, the total operating expenses for the Hall will be divided by the number of days in the year to determine a daily expense allocation rate. The daily expense allocation rate will then be multiplied by the number of days the Hall was rented during the year to determine the total operating expenses or Maintenance Fee that will be allocated against the gross revenues of the Sutter County Memorial Museum's Ettl Hall.

7.7 As long as the Sutter Buttes Garden Club maintains the Rose Garden landscaped area they will receive a contribution as set by the County Board of Supervisors for each event held in the Rose Garden. They will qualify for this contribution when the renter has paid for a priority use permit for the use of the Rose Garden. This contribution will be payable semiannually

8. EVENT SECURITY

Events serving or distributing alcohol require security guard service. Events that are open to the public and/or events that provide amplified music and dancing may require security guard service to be determined by the Director of Public Works. If security guard service is required, the renter of the Hall is responsible for procuring the service, including hiring and payment. The firm providing security must be currently licensed and bonded in the State of California and listed as such by the California Department of Consumer Affairs or be a recognized law enforcement agency. The renter shall supply, at renters cost, the number of licensed security guards required for their scheduled event and shall provide evidence of such coverage fourteen (14) calendar days prior to the scheduled event. The security guards, or the responsible law enforcement agency representative(s), must be in uniform during the event.

9. SALE OF ALCOHOL

If an event includes the sale of alcohol, the Renter must provide the County documentation at least fourteen (14) calendar days prior to the scheduled event from the California Department of Alcoholic Beverage Control documenting that the sale of alcohol for the event is properly permitted.

10. OTHER CONSIDERATIONS

All applicants using Ettl Hall and/or the Rose Garden must disclose all purposes of use on the rental agreement.

11. HEALTH, SAFETY, AND PROPERTY PROTECTION

Renters of Ettl Hall and or the Rose Garden must comply with all laws of the United States, the State of California, and the County of Sutter as well as all regulations of the Public Health Department and the Yuba City and Sutter County Fire Departments. All Hall use policies must comply with all other County policies. Areas addressed in these statutes include, but are not limited to:

11.1 Food and Beverage Use

11.2 Smoking and Alcohol Use

11.3 Decorations

11.4 Hazardous Activities

12. CONDITION OF THE FACILITIES FOLLOWING CONCLUSION OF EVENTS

All renters of Ettl Hall and the Rose Garden are expected to clean and leave the Hall and grounds in the condition in which they first took possession. If the County is required to clean or make repairs to the Hall and the Rose Garden after an event, the County will take necessary action to recover expenses incurred from the renter.

13. AUDIO-VISUAL (AV) EQUIPMENT NEEDS

All audio-visual equipment, including equipment for the hearing impaired, must be provided by the renter of Ettl Hall.

14. POLICY NON-COMPLIANCE

Non-compliance with the provisions of this policy may preclude future use of Ettl Hall and or the Rose Garden or warrant additional requirements or restrictions for future use as determined by the Director of Public Works and the County Administrative Officer.

15. PAYMENT FOR USE OF HALL

15.1 Renter fees are separated into four categories; reservation, rental, cleaning/security deposit and a cancellation processing fee. These fees will be set by the Board of Supervisors by resolution.

15.2 A non-refundable reservation fee must be paid within fourteen (14) calendar days of a reservation being made. A minimum of one half of the rental fee must be paid within sixty (60) days after a reservation is made. All remaining fees and deposits must be paid sixty (60) days prior to the event. If reservations are made less than sixty (60) days before an event date, all fees and deposits must be paid within three (3) business days of the reservation being made. If the fees and deposits are not paid as outlined above, the reservation will be considered cancelled by the Renter.

15.3 Multiple Day Use - A reservation for more than one (1) day use of the Hall shall be accompanied by the fees of the amounts shown in the rate schedule, multiplied by the number of reserved days of use.

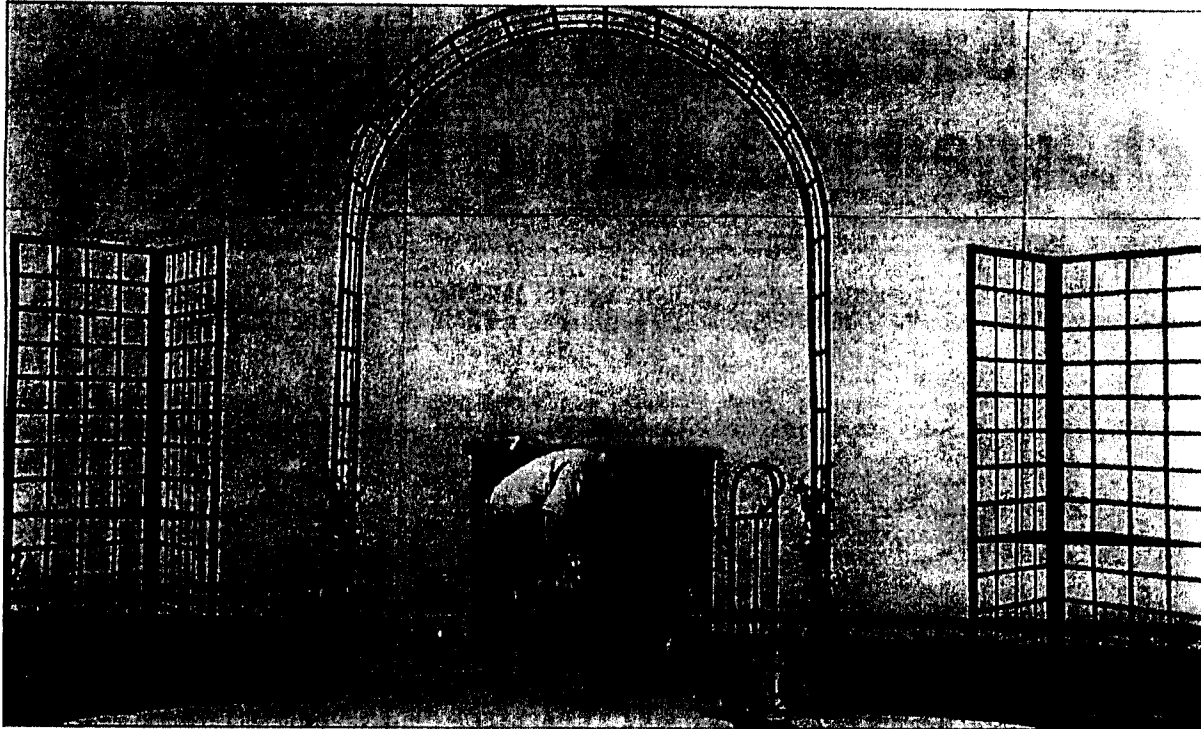
16. HALL AND ROSE GARDEN RULES

The renter shall strictly adhere to the rules established by the County for the use of Ettl Hall and the Rose Garden. The renter shall acknowledge that any violation of these rules may result in the suspension or termination of the rental agreement.

Renters shall abide by all laws of the United States, the State of California, and the County of Sutter and all regulations of the Public Health Department, the Yuba City and Sutter County Fire Departments, and the Department of Alcohol Beverage Control (when alcohol is being served).

The Director of Public Works shall make or change necessary supplemental rules and regulations for use of Ettl Hall and the Rose Garden to insure they are used, cleaned, maintained and repaired in accordance to acceptable standards.

ATTACHMENT C



David Bitton/Appeal-Democrat

Howard Anthony of Yuba City installs a fountain on Thursday at the Community Memorial Museum of Sutter County in Yuba City.

Patio dedication today at museum

Couple supported Yuba City fixture

By David Bitton
A-D Reporter

Randy Schnabel and his wife, Shirley Dean Schnabel, have both passed on, but their legacy will carry on.

"They were interested in preserving our history because their own family play's a big part in that," said Julie Stark, director of the Community Memorial Museum of Sutter County.

A dedication ceremony and ribbon-cutting for the new Schnabel and Dean Patio will be held today at the museum's Ettl Hall in Yuba City. The ceremony is, co-hosted by the Sutter Buttes Garden Club and the museum.

The Schnabels were involved with the Sutter County Historical Society

KNOW & GO

WHEN: 2 p.m. today.

WHERE: Community Memorial Museum of Sutter County's Ettl Hall, 1333 Butte House Road, Yuba City.

WHAT: Dedication of new patio.

in the 1950s and active with the museum for more than 40 years, Stark said.

Stark asked project chairwoman Kay Matsumura, a member of the garden club, if the organization would consider taking on a project for the grassy area next to Ettl Hall. The garden club came up with a design and found funding through the

Schnabels' children.

The donation also helped pay for the patio and surrounding fence.

There are crape myrtles, star jasmine and camellias near a fountain that sits under a plaque and arch next to two trellises.

"I'm very grateful to all the people who donated their time, effort and money," Matsumura said.

The stamped concrete patio sits next to Ettl Hall and is surrounded by a variety of plants and trees that the garden club will maintain.

The patio will only be accessible to people renting or attending a function at Ettl Hall.

Howard Anthony, with the garden club, was busy installing the fountain on Thursday.

"It is very gratifying to see the patio complete," he said.

Anthony remembers taking a social studies class from Randy Schnabel at Marysville High in the 1950s.

"This is really close to my heart and I'm honored to be part of designing it and seeing it through," he said.

Anthony remembered Randy Schnabel as an outgoing and sociable and said that Shirley Dean Schnabel was still riding horses when she was 90 years old.

Ettl Hall, a county facility completed in December 2011, has had few renters.

CONTACT David Bitton at dbitton@appealdemocrat.com or 749-4796. Find him on Facebook at /ADdbitton or on Twitter at @ADdbitton.

Yuba City Fire Department

Summary

The Sutter County Grand Jury (SCGJ) met with the Yuba City Fire Department on two separate occasions. The first meeting was a power point presentation given by the Fire Chief and staff on October 8, 2012 at Station 1 located at 824 Clark Avenue. The second meeting was a tour of Station 7 on November 14, 2012. Station 7 is located at 2855 Butte House Road.

Background

The Yuba City Fire Department currently has five stations to cover 30 square miles. The staff of the department consist of 1 Fire Chief, 3 Battalion Chiefs, 15 Captains, 15 Fire Apparatus Operators, 12 full time Firefighters and 3 temporary Firefighters. The Prevention and Administration Departments make up an additional five employees. The department has lost staffing for a Division Chief and three full time Firefighters. The agency operates 3 individual shifts; each shift works 48 hours on and 96 hours off.

The Yuba City Fire Department acquired Station 7 when it merged with the Walton Fire District in 2001. The station was originally occupied only during the day and was not a suitable structure to accommodate overnight employees. Station 7 was remodeled in three separate phases with the third phase completed in early 2012.

Discussion

The department has had to institute furloughs to help save money. To accommodate the furloughs each station is closed three days a month on a rotating schedule. The current agreement will continue until July 2014.

The department also instituted a new call system referred to as Automatic Vehicle Location (AVL). The system took several months to incorporate and was fully initiated in December 2012. It works by using the closest unit based on the engine's Global Positioning System (GPS) location. The new AVL system will aid in better response times for medical aids, structure fires, and single engine responses to fire alarms and vehicle accidents. A more accurate account of the AVL system will be available after June 30, 2013 when the Fire Chief has a full six months of data to analyze.

The last phase of Station 7 was completed in March 2012. The restrooms were remodeled; there are now two separate restrooms with showers.

The overall remodel for Station 7 has been completed but it did not solve all the issues. Station 7 is located in an area that is not currently served by the Yuba City sewer system; therefore, the station will continue using its current septic system which has an extremely small leach field. This system will work for now; however, if there is an increase in calls out of this station, requiring additional personnel, this system has the potential to fail on a routine basis.

EAST NICOLAUS HIGH SCHOOL

SUMMARY

On November 27, 2012 the 2012-2013 Sutter County Grand Jury (SCGJ) visited and toured East Nicolaus High School (ENHS) located at 2454 Nicolaus Avenue, Nicolaus, CA. After visiting several classes in session, the SCGJ interviewed the Superintendent, the Vice Principal, and the agriculture teacher.

BACKGROUND

ENHS was built in 1972. The campus includes a main office, gymnasium with locker rooms, a multi-use room, library, computer lab, and a common quad area with outside lockers. There are 17 classrooms within the permanent buildings, and portables are used for three additional classrooms.

DISCUSSION

Over 300 students attend the school. A large percentage of the student body at ENHS comes from outside the district boundaries. SCGJ members were told that the local board believes it is necessary to bolster enrollment in order to offer a wide variety of classes to the student population.

ENHS offers students several "Learning Pathways", each with the goal of preparing students to succeed in their college and career choices. Each Learning Pathway, including Agricultural, Industrial Technology, Information Technology, Sports Medicine, and Academics, has its own theme based curriculum and prepares students for opportunities after graduation, such as two or four year college, apprenticeships or employment.

The 2012 Academic Performance Index (API) score for ENHS was 807; the API range is from 200 to 1,000. The statewide target score for schools is 800. Several Advanced Placement classes, including English Composition & Literature, Calculus, Statistics, and US History, are offered to students. The school has a very high graduation rate, well above 90 percent.

As a member of the Regional Occupational Program (ROP), ENHS offers courses such as welding, wood shop, sports medicine, and 3-D animation. ROP classes help students, who are either work or college bound, gain skills through these career preparation classes.

The high school has many teachers who have been at the school for 20 or more years. All teachers are fully credentialed and have demonstrated competence in their core academic subject areas, thereby qualifying them to be No Child Left Behind compliant.

A copy of the East Nicolaus High School Emergency Plan was reviewed by SCGJ members in February 2013. It outlines procedures for emergency situations: Fire, Bomb, Earthquake, and Lockdown. Parental pickup of students after an emergency is also addressed. The warning bell system and signals for each emergency situation are explained and evacuation locations are identified.

ENHS is one of the few campuses in the area that has one gymnasium, which was recently renovated. It is used by both boys and girls sports teams. This causes some teams to practice as late as 8:00 p.m. on school nights.

After a fire that destroyed the Agricultural building in 2010, the school restructured the campus to include a new welding shop and animal science complex, and renovated the wood shop and the drafting room. In the past few years there have been many refurbishment and modernization projects at ENHS, which has created a better environment for students and faculty.

SUTTER COUNTY HEALTH DEPARTMENT

SUMMARY

On October 25, 2012, the 2012-2013 Sutter County Grand Jury (SCGJ) visited the Sutter County Health Department located at 1445 Veterans Memorial Circle, Yuba City.

The SCGJ met with the Assistant Director of Human Services and all Health Department program directors. Their attendance was staggered so they could explain the programs they manage and then attend to their regular duties without disruption of the department's operation.

BACKGROUND

The Sutter County Health Department (SCHD) is a division of Sutter County Human Services. SCHD is composed of four subdivisions: Public Health, Jail Medical, Public Health Clinic, and Contract Services. The focus of the SCHD's presentation was Public Health and the Public Health Clinic.

DISCUSSION

SCHD has 57.23 budgeted positions and is fully staffed (Attachment A). It is funded through Sutter County General Fund and Grants.

The SCGJ was introduced to the programs and services available to residents of Sutter County. SCHD administers a wide variety of programs. Department goals include promoting public awareness through Healthier Living Workshops such as Chronic Disease Prevention, Communicable Disease Prevention, Immunization Services, and Family Health Service programs.

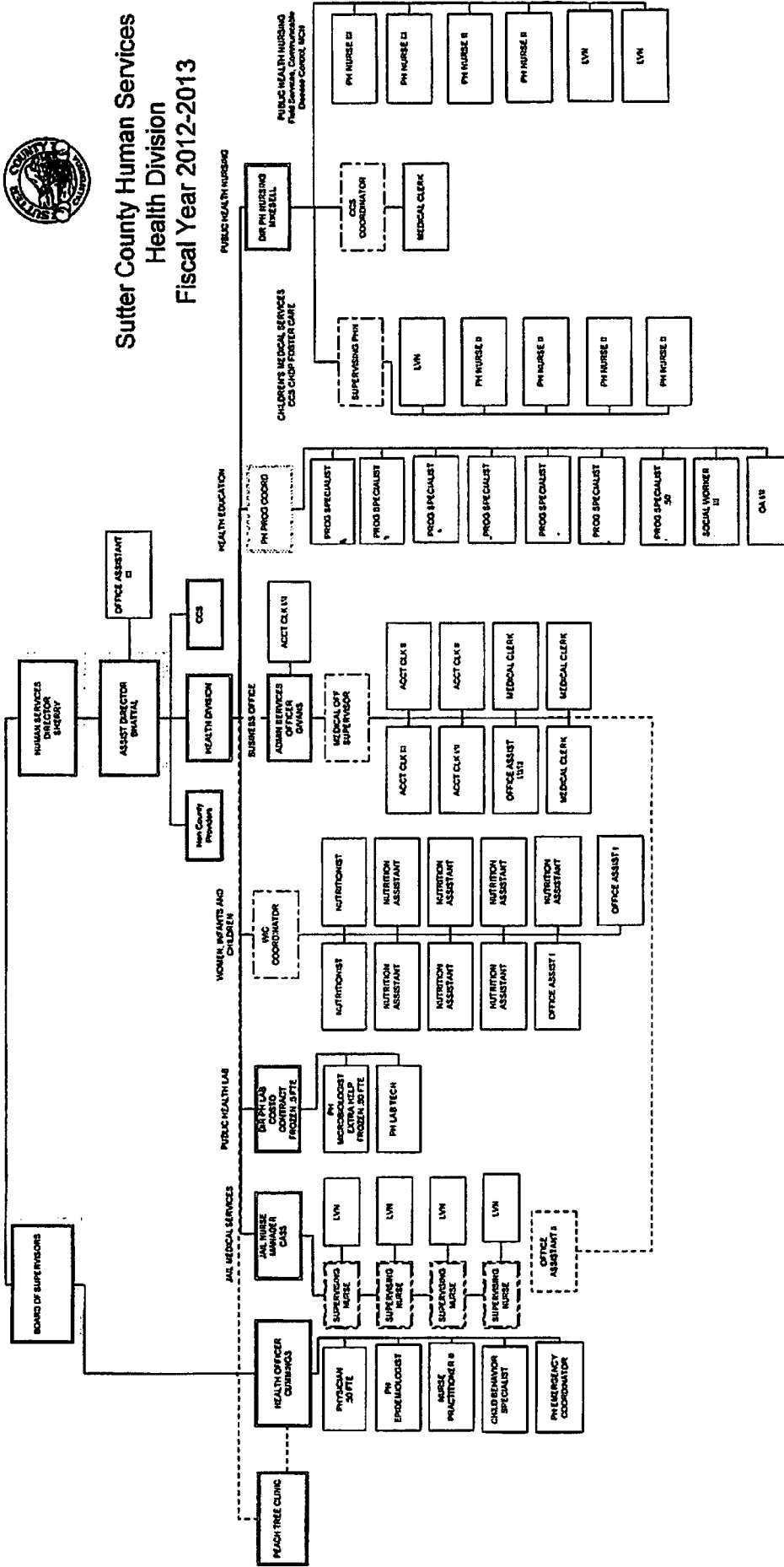
The Health Education team produces materials to support departmental programs. They create their own DVDs, flyers, and training materials resulting in cost savings for the department. One example is the Healthier Living Workshops flyer (Attachment B).

SCHD provided a comprehensive overview of departmental activities. The presentation evinced a strong commitment to meet the needs of Sutter County residents.

ATTACHMENT A



Sutter County Human Services Health Division Fiscal Year 2012-2013



ATTACHMENT B

HEALTHIER LIVING WORKSHOPS

Developed by Stanford University



Participants will learn problem-solving and decision making skills which enable them to confront the ever-changing challenges of living with chronic health conditions.

Workshops are FREE

Sessions are 2 ½ hours weekly for six weeks and are conducted several times a year at convenient locations

SESSION 1

Differences between acute and chronic conditions
Using your mind to manage symptoms and distraction - Introduction to action plans

SESSION 2

Feedback and problem solving - Dealing with difficult emotions - Introduction to physical activity and exercise - action plans

SESSION 3

Feedback and problem solving - Better breathing - Muscle relaxation - Pain and fatigue management
Endurance activities: How much is enough?

SESSION 4

Feedback and problem solving - Future plans for health care - Healthy eating - Communication skills
Problem solving - Action plans

SESSION 5

Feedback and problem solving - Medication Usage
Making informed treatment decisions - Depression management - Positive thinking

SESSION 6

Feedback and problem solving - Working with your health care professional and the health care system
Looking back and planning for the future

HOW WILL THIS WORKSHOP HELP ?

- Manage fatigue
- Learn how to eat healthier
- Deal with anger, depression, and other negative responses
- Develop and maintain long-term exercise programs
- Develop decision-making and problem solving skills
- Communicate with family/friends/ doctor

THIS PROGRAM IS FOR PEOPLE WITH:

- Asthma
- Arthritis
- Cancer
- COPD
- Congestive Heart Failure
- Chronic Fatigue Syndrome
- Diabetes
- Depression
- Emphysema
- Fibromyalgia
- Heart Disease
- Lung Disease
- Multiple Sclerosis
- Obesity
- Parkinsons
- Stroke

REGISTER ONLINE

SutterCounty.Org /Chronic

REGISTER BY PHONE

**Call: David Westover
(530) 822-7215**



Offered by Sutter County Public Health
CHRONIC DISEASE PREVENTION

SUTTER COUNTY JAIL DEATH

Findings from the 2011-12 Sutter County Grand Jury Final Report

The involved LVN, by failing to recognize the medical emergency and by not calling for an ambulance, acted inadequately in the treatment of the inmate.

The JNM did not take any interest or immediate action responding to the inmate's medical emergency which is inconsistent with RN training and not in compliance with the job description to provide professional nursing care.

Although the 2010-2011 SCGJ recommended a December 31, 2012 completion date, only about half of the P&P's have been finalized and made available on the intranet. There was no priority after the inmate death to immediately implement a policy that included vital sign parameters indicating when to call for an ambulance.

According to the job description, the AD has direct involvement with JMS, not only for oversight of the JNM's performance, but for the purpose of recognizing and improving employee problems. With the discontent amongst the JMS staff with the JNM, the AD is not attune to the problems at the jail medical clinic and/or taking appropriate, decisive steps to resolve them.

The AD violated the conditions of the job description by enabling the JNM to be negligent of duties and responsibilities throughout the JNM's entire tenure. This includes continuous noncompliance by not reviewing and updating P&P's annually (Title 15 sec 1206 CA code), no in-clinic training program to assure standardized treatment procedures, and reluctance to act in the capacity of an RN.

There is no in-house training provided to JMS that is specific to their job.

All JMS Management (JNM, AD, and HO) abrogated their responsibility by not conducting an M&M -like conference following the death of an inmate.

M&M-like conferences have not been held after adverse incidents at the JMS clinic. These discussions have been discouraged by the HO. M&M-like conferences are of great value as a teaching tool for patient management. Stifling any discussions of these cases is a detriment to the JMS since it deprives the nursing staff team an outlet to reflect upon and review poor or avoidable outcomes.

Both the NCCHC visit and SCGJ investigation independently came to many of the same conclusions concerning issues with the JNP.

Recommendations from the 2011-2012 Sutter County Grand Jury Final Report

Clinical performance of the involved LVN should be evaluated by the RN supervisors on a regular basis and reported to the JNM. The JNM and the AD should then review oversight and performance of the LVN to determine if the LVN meets minimum nursing standards.

When present during an emergency situation the JNM should assume full responsibility as the lead RN to ensure professional quality medical care. The JNM should be more accessible when asked for guidance by jail nursing staff regarding inmate care, and be more available to assist as needed.

The JNM must ensure all JMS staff is thoroughly familiar with the new JMS Policy #16-506, which outlines parameters for abnormal vital signs and required actions.

The AD should evaluate and make changes to ensure the person in the position of JNM is capable of fulfilling all job responsibilities. This could entail periodic feedback from the nursing staff, more direct observation and frequent evaluations of the JNM's leadership abilities.

Every effort should be made by the JNM, AD, and HO to finalize and implement all P&P's and make them available on the intranet. Thereafter, all P&P's should be reviewed and updated annually.

The JNM should encourage and foster a learning environment for the nursing staff. They should have opportunities to attend continuing education courses and arrangements should be made for in-house training relating to direct patient care, i.e. man down, suicide prevention, etc.

After a death or poor outcome at the jail clinic, the HO should conduct M&M-like conferences with the AD and all JMS staff present. The JNM, AD and HO share the responsibility to schedule these discussions.

JMS should implement all NCCHC recommendations.

Response from the 2012-2013 Sutter County Grand Jury

The Grand Jury acknowledges the above recommendations have been implemented except for:

- M&M-like conferences after an adverse/unexpected medical incident.

Focus on the term “M&M-like” conferences may have overshadowed the concept of these discussions. Though they are often referred to by another name, these types of discussions are not necessarily limited to teaching hospitals, but are normally practiced in other health settings, as well as many professional organizations and companies, and in the United States military. Timely and effective dialogue and feedback after any outcome (negative or positive) can serve many purposes: they can illuminate the need for improved processes and procedures, provide support and training for staff, and improve morale. Along with the other positive changes at the Jail Medical Clinic implementation of these types of discussions would be another tool to accomplish established goals and are strongly encouraged.

- Implementation of all NCCHC recommendations.

The Grand Jury conducted several follow-up interviews of Jail Medical Facility staff and management and learned that a new JNM has been hired. The new JNM appears to be engaged with both staff and management and seems to be making a positive difference at the Jail Medical Facility.

In addition, this Grand Jury recognizes that management of P&P's is a never-ending process because it includes components of validation, training and annual review. It appears a good process has been established within the Jail Nursing Facility to assure the P&P's are current and made available to the staff.

SUTTER COUNTY ASSESSORS OFFICE

Findings from the 2011-2012 Sutter County Grand Jury Final Report

Although the department has captured a high percentage of the Proposition 8 assessments a number of them are missed each year due in part to budget reductions.

Current efforts to advertise the availability of the Proposition 8 program are inadequate

Recommendations from the 2011-2012 Sutter County Grand Jury Final Report

Continue efforts to streamline the assessment process to capture a higher percentage of properties due reductions

Develop outreach programs to reach property owners informing them of Proposition 8

Response from the 2012-2013 Sutter County Grand Jury

The Grand Jury acknowledges that the first recommendation is being implemented as time and budget allow.

The Grand Jury acknowledges that the second recommendation has been implemented, and continued efforts to inform property owners of Proposition 8 will be limited by budget.

SUTTER COUNTY DEPARTMENT OF CHILD SUPPORT SERVICES

Findings from the 2011-2012 Sutter County Grand Jury Final Report

Based on information gleaned from the interviews it was determined:

- Morale has improved
- Communications between employees and management is cordial
- Employees are familiar with the automated computerized system and are generally satisfied with the training and support they receive from Supervisors, Leads, and Attorneys
- Customer Service is a priority
- Management and employees have undergone a long period of growth and adjustment that has resulted in a more stable work environment

Recommendations from the 2011-2012 Sutter County Grand Final Report

It is recommended that Management and Supervision continue to improve communications to support Case Managers to offset the high stress nature of this work environment.

Response from the 2012-2013 Sutter County Grand Jury

The Grand Jury acknowledges the above recommendation has been met.

SUTTER COUNTY MEMORIAL MUSEUM

Findings from the 2011-2012 Sutter County Grand Jury Final Report

Public Works charges the Museum to show potential customers Ettl Hall even though the Museum Curator has a key.

Recommendations from the 2011-2012 Sutter County Grand Jury Final Report

During the Museum business hours, it would be more convenient and cost effective to have a Museum employee show Ettl Hall.

Response from the 2012-2013 Sutter County Grand Jury

The Grand Jury acknowledges that the above recommendation has been met.

OFFICE OF EMERGENCY MANAGEMENT

Findings from the 2011-2012 Sutter County Grand Jury Final Report

The Administrative Analyst I position was transferred out from the OEM to the Fire Services Administration Department.

Recommendations from the 2011-2012 Sutter County Grand Jury Final Report

Re-establish the OEM Administrative Analyst position at a level commensurate with performing emergency coordination as necessary.

Response from the 2012-2013 Sutter County Grand Jury

The Grand Jury acknowledges that due to budget constraints, a new position cannot be established, but a shared position will be considered in the future. The Grand Jury suggests this recommendation be considered each budget cycle until it can be implemented.

YUBA CITY FIRE DEPARTMENT

Findings from the 2011-2012 Sutter County Grand Jury Final Report

Three employees that contracted MRSA were the result of a hygiene issue and were not caused by the conditions at the firehouse.

Renovations are not yet complete at Fire Station No. 7.

Recommendations from the 2010-2011 Sutter County Grand Jury Final Report

Annually review and update Communicable Disease Prevention Policy and training.

Continue and complete the renovation work on Fire Station No. 7.

Response from the 2012-2013 Sutter County Grand Jury

During a tour of Fire Station No. 7 on November 12, 2012, the was briefed on the measures taken to update Communicable Disease Prevention Policy and training and the completion of renovation of the Fire Station.

The Grand Jury acknowledges that the above recommendations have been met

SUTTER BUTTE FLOOD CONTROL AGENCY

Findings from the 2011-2012 Sutter County Grand Jury Final Report

During the Public Outreach meeting there were concerns for the right-of-way easements, property owners had not been approached by SBFCA prior to testing being done on their property.

The ED's resignation has put additional responsibilities on the interim ED and SBFCA staff. To date the position has not been filled.

SCBOS approved funds to be moved from the Flood Control Fund for purposes other than flood control.

Annual Audit findings show deficiencies including lack of certain policies. Additionally, liability insurance coverage has not been in place since SBFCA's inception.

Recommendations from the 2011-2012 Sutter County Grand Jury Final Report

Landowners need notification prior to any levee work being done on or near their property.

SBFCA needs to actively look for a permanent ED.

SBFCA and SCBOS should carefully consider use of designated Flood Control Funds for purposes other than flood control or levee repairs.

SBFCA should carry liability insurance and continue the process of developing and implementing the policies recommended in the Audit findings.

Response from the 2012-2013 Sutter County Grand Jury

The Grand Jury acknowledges that the above recommendations have been met.

SUTTER COUNTY DEPARTMENT OF AGRICULTURE

Findings of the 2011-2012 Sutter County Grand Jury Final Report

The Department has worked with neighboring counties to share large equipment costs.

The Department is currently working with Public Works to expand their building space.

The Department was able to obtain a grant allowing them to run a recycling project for plastic pesticide containers.

The weed abatement vehicle is not equipped with a Global Positioning System (GPS) which would be beneficial in the distribution and tracking of chemical applications.

Recommendations of the 2011-2012 Sutter County Grand Jury Final Report

Expansion of the building space is vital as several work areas are crowded and substandard.

The Department will be challenged by budget restrictions in the foreseeable future therefore, it is imperative that it continues to find ways to share costs and secure grants.

The weed abatement vehicle should be equipped with GPS.

Response of the 2012-2013 Sutter County Grand Jury

On April 4, 2013, members of the Sutter County Grand Jury (SCGJ) toured the Department of Agriculture building at 142 Garden Highway. The SCGJ noted that Phase I of the construction plan will be completed on or about June 6, 2013. Funds for Phase 2 of the construction improvement plan will be requested in the 2013–2014 budget. The SCGJ suggests the Sutter County Board of Supervisors pre approve the cost of construction for Phase 2 to obviate having to pay an additional set-up fee to the contractor.

SUTTER COUNTY AIRPORT

Findings of the 2011-2012 Sutter County Grand Jury Final Report

The SCA deficit continues to grow and the General Fund is used to cover this deficit.

There is ongoing discussion to turn the operational control of the airport over to a Pilot Association made up of local pilots utilizing the airport. This option is currently under review by the pilots. Unless the operation can be turned over to a private enterprise for operational control and responsibility, SCA will continue to be a burden to the taxpayers.

Rental rates for businesses at the airport should be raised to fair market value. Unless rental rates are increased, the deficit resulting from operational costs exceeding income will continue to increase, and taxpayers of Sutter County will continue to subsidize the county airport.

Recommendations of the 2011-2012 Sutter County Grand Jury Final Report

SCGJ recommends the SCBOS take immediate steps to schedule an Airport Ad Hoc Committee meeting to facilitate changes that will avoid utilizing the General Fund to subsidize the operation of SCA.

Despite resistance from airport tenants, the SCGJ strongly recommends that commercial rates be raised to at least cover operational costs incurred under the present management system. The Airport Ad Hoc Committee should make this recommendation to the SCBOS a priority.

Efforts should be made to transfer the daily operation of the airport to a non-profit entity that is proven to be capable to assume such responsibility, namely a Pilot Association which is currently being discussed by local pilots.

Response from the 2012-2013 Sutter County Grand Jury

The Grand Jury acknowledges that the BOS has approved raising the rents for commercial land to \$.02/ sqft, effective January 2013' The approved rates are still below the fair market value of \$.07/sqft; there is still a concern that the airport will continue to draw from the General Fund to cover operating expenses.

The Grand Jury understands that The Sutter Buttes Regional Aviation Association, a nonprofit group made up of pilots, will be presenting a plan to Sutter County officials to assume control of airport management. If the group does take over airport day to day operations, they will have the authority to set airport rates.

SUTTER COUNTY ANIMAL CONTROL SHELTER

Findings from the 2011-2012 Sutter County Grand Jury Final Report

The lack of policy concerning the boarding of animals outside the SCAS has created an area of concern and requires immediate attention. There has been a conflict of interest pertaining to SCAS employees seizing animals and then receiving reimbursement to transport and board them.

Recommendations from the 2011-2012 Sutter County Grand Jury Final Report

A comprehensive policy pertaining to the boarding of animals outside of the SCAS should be established with the least possible delay. The policy should prohibit the boarding of animals on SCAS employee's property, to avoid a conflict of interest issue that could raise concern by the citizens of Sutter County.

The continued review and update of SCAS policies and procedures should continue to avoid any misunderstandings of policy by staff.

Response from the 2012-2013 Sutter County Grand Jury

A follow-up visit with SCAS management revealed that a formal policy concerning boarding of animals outside of the SCAS is not complete.

The SCGJ acknowledges SCAS management has developed a procedure for adopting new procedures and reviewing and updating existing procedures.