



To: Board of Supervisors  
From: Phyllis Taynton, CPA, Auditor-Controller  
Date: February 18, 2021  
Subject: Significant Issues Update

**1) Whistleblower Program Update, July 1, 2020 – December 31, 2020**

The County Auditor-Controller’s Internal Audit Division (Division) administers the County’s Whistleblower Program (Program). The Program includes a special hotline number (866) 384-TIPS and a website for submission of complaints. The complaints received were reviewed by the Audit Division in cooperation with Appointed and Elected Department Heads and the County Administrator as deemed appropriate.

From July 1, 2020 through December 31, 2020, the Division received 72 complaints of perceived incidences of fraud, waste, and abuse, or violations of County policy or law through the Program. A total of 49 complaints were determined not to be Program matters because the complaint failed to provide sufficient information, or the allegation was not within the scope of the Program (e.g. COVID rules violations committed by local establishments). As a result, there were 23 cases reviewed this period.

In addition to the 23 new complaints, there were 2 complaints from our last report still under review, however, one lacked sufficient information or the allegation was not within the scope of the Program. This brought the total caseload to 24.

The 24 Program complaints reviewed are summarized by category as follows:

- 10 Violations of law and/or County policy
- 11 Welfare fraud
- 2 Management conduct
- 1 Waste of County Funds

Of the 24 complaints:

- 8 Were substantiated and found to have merit
- 16 Were determined to not have merit

Details about the complaints found to have merit as follows:

<b><i>Complaint Allegation(s)</i></b>	<b><i>Resolution</i></b>
Total of 11 complaints of alleged welfare fraud were referred to H&SS Special Investigations Bureau (SIB) for investigation.	The complaints were investigated by SIB. Six (6) complaints were found to have merit while five (5) complaints were found to not have merit. No welfare fraud related complaints were open as of December 31, 2020.

<b><i>Complaint Allegation(s)</i></b>	<b><i>Resolution</i></b>
One (1) complaint of inefficient use of staff time was reported. The complaint noted that a staff member was driving a County vehicle twice per week to maintain the battery. This activity was reported as a waste of staff time and gas.	Per inquiry with Management and Fleet Services, it was noted that due to the type of vehicle, it was necessary to drive it regularly to maintain the battery to ensure it is properly charged. As a result of the inquiry, Management and Fleet Services have determined that it would be more efficient to use a battery tender once per month to ensure the battery remains charged, thus eliminating the need to assign a staff member to drive it twice per week and implemented the change.
One (1) complaint of a County staff using the County email system for personal correspondence	Management has taken disciplinary action to counsel the staff member and provided additional training on the County's Acceptable Use Policy.

The Whistleblower Program continues to serve as a successful tool to aide in the identification of County-related matters of potential fraud, waste, and abuse. The Program looks at and addresses controls and promotes accountability and oversight throughout the County by providing a process for employees and County residents to report perceived incidence of fraud, waste, and abuse in policy and practice.

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## **2) Unaccounted Fixed Assets**

Pursuant to Government Code Section 24051 and in accordance with the County's Fixed Assets Accountability and Control Policy, each County department head, elected or appointed, is responsible for all property purchased for, assigned to, or otherwise provided to his/her department. Each respective department is responsible for conducting an annual physical inventory of the fixed assets as of June 30 and is required to submit a signed copy of the inventory list to the Auditor-Controller by September 30.

On February 5, 2008, the Board of Supervisors delegated the authority to release a department head from accountability of unaccounted fixed assets to the County Administrator under the following conditions: a) Unaccounted Fixed Asset has a Fair Market Value of less than \$5,000; or b) Fixed Asset is stolen and has a Fair Market Value of less than \$5,000, department has provided a copy of a police report and the CAO has determined no negligence.

The Fixed Asset Inventory for FY2019/20 identified four (4) unaccounted items with a total historical cost of \$8,543.87. The Veterans Services Department reported one (1) item which is more than five years old with a historical cost of \$1,616.99. The Department of General Services reported three (3) items which are less than five years old with a total historical cost of \$6,926.88.

Dept#	Department Name	Tag#	Description	Acquisition Date	Historical Cost Assets LESS 5 Years	Historical Cost Assets OVER 5 Years	Historical Cost Total	Book Value	Fair Market Value	Explanation Provided by Department
5800	Veterans Service Office	1017175	Dell Latitude Laptop	12/10/2013	-	1,616.99	1,616.99	-	410.41	Unable to locate. Department has checked and rechecked all physical locations of the office, and interviewed each of the employees and is not able to locate asset.
1655	General Services	1019939	Dell Precision Laptop	12/1/2016	3,216.71	-	3,216.71	-	757.57	
1651	General Services	1021156	Dell Optiplex Desktop	10/2/2017	1,330.27	-	1,330.27	-	367.50	
1655	General Services	1021169	Dell Latitude Laptop	12/28/2017	2,379.90	-	2,379.90	-	471.88	
					<b>6,926.88</b>	<b>1,616.99</b>	<b>8,543.87</b>	<b>-</b>	<b>2,007.36</b>	

The total fair market value of the unaccounted items is \$2,007.36 and therefore meets the requirements of the authority delegated to the CAO. The Auditor-Controller's Office has reminded the departments of the County's Fixed Asset Policy as it relates to disposition of assets. The County Administrator's Office is working with the affected department to determine final disposition.

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