

OFFICE OF THE AUDITOR-CONTROLLER

Simona Padilla-Scholten, CPA  
Auditor-Controller

675 Texas Street, Suite #2800  
Fairfield, California 94533-6338  
Phone (707) 784-6280  
Fax (707) 784-3553



Phyllis Taynton, CPA  
Assistant Auditor-Controller

The Honorable E. Bradley Nelson  
Hall of Justice  
Department 4, Room 306  
600 Union Avenue  
Fairfield, CA 94533

RE: 2013-2014 Grand Jury Report Entitled: **Solano County Whistleblower Program**

Dear Honorable E. Bradley Nelson:

Pursuant to Penal Code §933(c) and 933.05, I am responding to the findings and recommendations in the FY2013/14 Grand Jury Report received on March 21, 2014 on the Solano County Whistleblower Program which pertains to a matter under my control as the elected County Auditor-Controller.

I thank the Grand Jury for their report on the Whistleblower Program. I agree with several of the recommendations. However, the Auditor-Controller disagrees with some of the information listed in the statement of facts. The Audit Manager discussed the information discrepancies with Grand Jury members prior to publication, but the information in the report was not updated. The discrepancies, findings, and respective responses are as follows:

**Discrepancy 1** - An authorized staff of five employees in cooperation with appointed and elected department heads and the County Administrator determine the appropriate County department that should best handle and process the complaint.

**Response to Discrepancy 1 –**

The statement implies department heads and the County Administrator have a role in determining how to handle complaints. However, the Auditor-Controller's office determines how to handle complaints, unless otherwise specified in our policy. Once we determine how to handle a complaint, we may work with department heads or the County Administrator to resolve the complaint. The Whistleblower program policy section 1.3 states: *The Solano County Auditor-Controller in cooperation with both elected and appointed department heads and the County Administrator will work cooperatively to effectively address all complaints determined to have merit.*

**Discrepancy 2** - There is currently no system in place to follow up on the actions of the supervisor/manager of the departments to which the complaints are referred.

**Response to Discrepancy 2 –**

The Auditor-Controller works with departments and outside agencies to determine if complaints have merit. We always strive to determine if a referred case has merit and the action taken. Determination of merit is provided in the biannual Whistleblower Program reports to the County Board of Supervisors.

**Discrepancy 3** - The Internal Audit Department has no authority to require implementation of suggested remedies, or to require a follow up report for any actions taken by the department in question, or the financial impact of any of said actions.

**Response to Discrepancy 3 –** The Auditor-Controller has the authority to require a follow up report for any actions taken by departments. The Auditor-Controller has general authority to audit County affairs (Board of Supervisors resolution 96-34). In addition, the Whistleblower Program Policy section 9.5 states: *At the discretion of the Auditor-Controller, specific complaint resolutions may be presented to the Solano County Board of Supervisors...* Therefore, the Auditor-Controller may require and issue a follow up report to the Board of Supervisors, and the Board of Supervisors has enforcement authority to require implementation of suggested remedies.

**Finding 1 –** The Whistleblower Program is not well publicized throughout the County.

**Response to Finding 1**

The Auditor-Controller partially disagrees with the finding. Posters about the Whistleblower Program are located in every County department and at public libraries. Information is also available on the Auditor-Controller's webpage and intranet site. Therefore, we believe our current publication methods effectively reach County employees. However, in the next fiscal year we will evaluate the effectiveness of our publications to increase awareness of the program.

**Recommendation 1 –** Additional publicity regarding the Whistleblower Program be created and widely disseminated. The County web site should be modified to prominently display the Whistleblower program and include other alternatives to file complaints.

**Response to Recommendation 1**

The recommendation to modify the County web site to prominently display the Whistleblower program has been implemented. Information about complaint alternatives will be added to the Whistleblower program page within the next six months.

**Finding 2 –** There is currently no system in place to determine the cost to the department to which the complaints are referred and investigated.

**Response to Finding 2**

The Auditor-Controller agrees with this finding. There is no system in place to determine the cost to the department in which a complaint is referred. The majority of referred complaints are given to law enforcement, such as the Sheriff, and the Special Investigations Bureau (SIB) within Health and Social Services. Investigating criminal activities and welfare fraud are core functions of the Sheriff and the SIB, respectively. Therefore, it does not make good business sense for departments to separately track Whistleblower investigation costs as these costs are within the purview of normal business activities.

**Recommendation 2** – Affected supervisor/manager’s provide the Auditor-Controller with complete reports of investigative hours, and the financial impact.

**Response to Recommendation 2**

The Internal Audit Department will determine if requiring Departments to report investigative hours and financial impact is cost effective.

**Finding 3** – Whistleblower complaints regarding the Auditor-Controller Department are currently sent to the Auditor-Controller, then forwarded to County Counsel.

**Response to Finding 3**

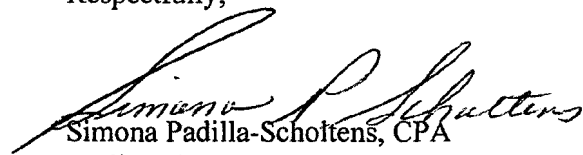
The Auditor-Controller agrees with the finding.

**Recommendation 3** – Whistleblower complaints regarding the Auditor-Controller Department be sent directly to County Counsel and instructions to that effect be specifically spelled out in all publicity.

**Response to Recommendation 3**

This recommendation will be addressed in the next 6 months. We will include information on our website and complaint form to directly contact County Counsel for complaints regarding the Auditor-Controller.

Respectfully,

  
Simona Padilla-Schoffens, CPA  
Auditor-Controller