



# STANISLAUS COUNTY CIVIL GRAND JURY

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May 24, 2011

The Honorable Dick Monteith  
Chairman  
Stanislaus County Board of Supervisors  
1010 10<sup>th</sup> Street, Suite 6500  
Modesto, CA 95354

Dear Chairman Monteith:

The Stanislaus County Civil Grand Jury has completed the attached reports relating to your agency: **11-30GJ – County Jail & Temporary Detention Facilities Inspections, 11-31GJ – Stanislaus County Audit, and 11-32GJ – Special District Audit Requirement.** A copy of these reports is being released to you two working days prior to their release to the public, as required by California Penal Code §933.05(f). The Penal Code prohibits you from disclosing any contents of the reports prior to their public release.

Your response to the findings and recommendations in the reports must be submitted to Presiding Judge Ricardo Cordova, Superior Court - Stanislaus County, at PO Box 3488, Modesto, CA 95353. Please submit a hard copy of your response, along with a copy on CD (Microsoft Word or PDF format). Enclosed are guidelines that may be helpful as you prepare your response.

Sincerely,

Denis D. France  
Civil Grand Jury Foreperson  
Fiscal Year 2010-2011

Attachments

2011 MAY 27 P 12:51

BOARD OF SUPERVISORS

## HOW TO RESPOND TO FINDINGS & RECOMMENDATIONS

### Responses

The California Penal Code §933(c) specifies both the deadline by which responses shall be made to the Civil Grand Jury Final Report recommendations, and the required content of those responses.

### Deadline for Responses

All agencies are directed to respond to the Presiding Judge of the Stanislaus County Superior Court,

- Not later than 90 days after the Civil Grand Jury submits a final report on the operations of a public agency, the governing body of that agency shall respond to the findings and recommendations pertaining to the operations of that agency.
- Not later than 60 days after the Civil Grand Jury submits a final report on the operation of a County agency, the elected head governing that agency shall respond to the findings and recommendations pertaining to the operations of their agency.
- Information copies of responses pertaining to matters under the control of a county officer or agency are to be sent to the Board of Supervisors.
- A copy of all responses to the Civil Grand Jury reports shall be placed on file with the clerk of the public agency and the Office of the County Clerk, or the city clerk when applicable.
- One copy shall be placed on file with the applicable Civil Grand Jury by, and in the control of, the currently impaneled Grand Jury, where it shall be maintained for a minimum of five years.

### Content of Responses

For each Civil Grand Jury findings and recommendations, the responding person or entity shall report one of the following actions:

- The respondent agrees with the finding
- The respondent disagrees wholly or partially with finding and shall include an explanation.
- The recommendation has been implemented, with a summary regarding the implemented action.
- The recommendation has not been implemented, but will be implemented in the future, with a time frame for implementation.
- The recommendation requires further analysis, with an explanation and the scope and parameters of an analysis or study, and a time frame if it is to be implemented later.
- The recommendation will not be implemented because it is unwarranted or unreasonable, with supportive explanation.

**Stanislaus County Civil Grand Jury  
Stanislaus County Jail and Temporary  
Detention Facilities Inspections  
Case #11-30GJ**

**SUMMARY**

The 2010/2011 Stanislaus County Civil Grand Jury (SCCGJ) conducted on-site and unannounced inspections of four (4) county jail facilities along with four (4) inspections of local city temporary detention facilities. The inspections were randomly completed on February 18, 26, and 28, 2011. Each institution is listed within this report, along with findings and recommendations for individual facilities. In addition to the county facilities, the SCCGJ chose to inspect local temporary detention facilities used by municipal police agencies within Stanislaus County.

**Stanislaus County Jail and Temporary Detention Facilities inspected by the  
SCCGJ:**

- Men's Downtown County Jail.
- Public Safety Center.
- Honor Farm.
- Probation Department's Juvenile Facility - Juvenile Hall.
- Turlock Police Department.
- Ceres Department of Public Safety.
- Modesto Police Department.
- Oakdale Police Department.

**Penal Code § 919 (b):**

*The grand jury shall inquire into the condition and management of the public prisons within the county.*

**GLOSSARY**

§: A special character used to indicate the section of a statutory code.

California Code of Regulations - Title 24: California Building Code Standards.

California Code of Regulations - § 1024: Personnel who are responsible for supervising prisoners in a county jail or temporary holding facility shall complete eight (8) hours of specialized training in the following areas:

- Applicable minimum jail standards;
- Jail operations liability;
- Inmate segregation;
- Emergency procedures and planning;
- Suicide prevention.

California Department of Corrections and Rehabilitation - Title 15: Covers all rules and regulations of adult and minor institutions, programs, and parole. Title 15 is the primary source of policy and procedure within both adult and juvenile correctional facilities.

CCS: Correct Care Solutions. Medical staff contracted for inmate health services in Stanislaus County.

CSA: Corrections Standards Authority (Formerly known as the California State Board of Corrections).

Federal Consent Decree: A consent decree is a settlement that is contained in a court order. The court orders injunctive relief against the defendant and agrees to maintain jurisdiction over the case to ensure that the settlement is followed. (Injunctive relief is a remedy imposed by a court in which a party is instructed to do or not do something).

HIPAA: Health Insurance Portability and Accountability Act.

ICE: U.S. Immigration and Customs Enforcement.

IMQ: Inmate Medical Quality Assurance.

Jail: A locked adult detention facility which holds both non-sentenced and convicted adult criminal offenders. These are generally administered by the county of jurisdiction.

Juvenile Hall: The Juvenile Hall is a maximum-security detention facility for juveniles who have committed offenses prior to their eighteenth birthday. Juveniles who are arrested and not released by law enforcement agencies are delivered into the Probation Department's custody at the Juvenile Hall. Those minors who are detained by the Juvenile Court are kept in custody pending completion of their court proceedings.

Health and Safety Code § 101045: Stanislaus County Health Services Agency. Environmental Health Evaluation of Local Detention Facilities.

Temporary Detention Facility: This is a facility used, generally at the municipal level, for the confinement of persons between two (2) and twelve (12) hours (depending upon specific policy) pending their release, transfer to another facility, or appearance in court. These facilities are mandated to follow the provisions of CCR Title 15 & 24.

The Arc: Association advocating for and serving people with intellectual and developmental disabilities.

SCCGJ: Stanislaus County Civil Grand Jury.

## **INVESTIGATION METHODOLOGY**

The SCCGJ Criminal Justice Committee was responsible for the inspections and invited all members of the panel to attend inspections. To prepare for this report, the SCCGJ:

- Conducted unannounced visits at all facilities listed within this report.
- Toured and inspected each facility independently with the guidance of supervisory and command staff officials.
- Interviewed a variety of people including custodial commanders, shift commanders, supervisors and staff.
- Discussed further questions and concerns with the current Sheriff and custodial Captain of Stanislaus County.
- Interviewed inmates when applicable.
- Interviewed members of CCS about medical needs and provisions of inmate health care. Medical records were not inspected due to HIPAA regulations.
- Received copies of accreditation from CSA, Stanislaus County Health Services, and reports of interest. Reviewed policy manuals, fire inspections, and intake logs for data.

## **FACILITY DISCUSSION, FINDINGS, AND RECOMMENDATIONS**

### **Stanislaus County Men's Jail** - 1115 H. Street Modesto.

Built in 1954, the men's jail has been through many renovations over the years and is showing its age. For example, there was a significant amount of standing water in the secured basement portion of the jail. Staff indicates that after a heavy rain, water enters the basement from the ceiling above this portion of the jail.

The men's jail averages 376 inmates at a time. As in all of the county custodial facilities, there is a static bed count but inmate population is fluid and changes on a daily basis. Stanislaus County's three adult jails must remain at or under the Federal consent

decree total of 1,492 inmates. The men's jail houses inmates by classification with data received at the time of booking. Inmates are assigned a special color combination jump suit that signifies their classification and then segregation occurs from that point to ensure the safety of the inmate and custodial staff.

Observations indicated that inmates are carefully screened, medically evaluated, and housed in an orderly manner upon booking. There are many security cameras that monitor the actions of both inmates and staff. A "few" cameras have the ability to record but the quality is poor and budgetary concerns prevent the jail from upgrading the system. For security reasons, the location of the cameras will not be disclosed in this report.

Food and laundry is done at an outside location and brought into the jail for distribution. In 2010, there was one (1) in-custody death and one (1) suicide. Required CSA, Health Services Agency and fire inspections were current and presented upon our request. Evacuation plans and fire safety equipment were in place and self-contained breathing apparatus (SCBA) was seen on every tier.

The Sheriff's Department has initiated a new and innovative visitation plan for all of their correctional institutions. The details are listed clearly on the new Stanislaus County website at <http://www.scsdonline.com/ad/detention-facilities/cj.html>.

The 2009/2010 SCCGJ recommended that the facility be replaced. Due to economical factors, this cannot be done immediately but the current Sheriff would like to see a new men's jail built next to the projected courthouse that is being replaced in the downtown area for safety and transportation logistics.

## **FINDINGS**

The SCCGJ finds that:

- F-1: The Sheriff's Department will be a part of the site selection committee for the newly proposed courthouse location in downtown Modesto.
- F-2: The men's jail is within compliance of CSA and Stanislaus County Health Services Agency requirements.
- F-3: Due to cutbacks and the federal consent decree, sheriff officials indicated that in the past three (3) years, 424 prisoners were forced to be released early. That averages out to 141.3 inmates released annually back into the neighborhoods of Stanislaus County.
- F-4: Not all camera monitoring systems have the ability to record.
- F-5: All three facilities have implemented a new automated calling software package designed to notify off-duty personnel of emergencies and overtime coverage.
- F-6: Medical/mental health and dental service appears to be satisfactory.

F-7: Significant amounts of standing water are located in the secure portion of the jail's basement.

F-8: The men's jail is due for their next CSA inspection in April of 2011.

## **RECOMMENDATIONS**

The SCCGJ recommends that:

R-1: The Sheriff's Department shall be part of the site selection planning authority for the location of the new courthouse and conduct a needs assessment to see if a new men's jail can be constructed at this location.

R-2: No recommendation.

R-3: Staffing level updates need to be upgraded to ensure public safety.

R-4: Enhance the monitoring/video technology for safety/security.

R-5: No improvement needed at this time.

R-6: CCS shall be closely monitored by county health care officials to ensure compliance, accreditation, and satisfactory service.

R-7: Water leaks immediately be corrected.

R-8: No recommendation at this time.

## **REQUEST FOR RESPONSES**

The Stanislaus County Sheriff's Department.

The Stanislaus County Board of Supervisors.

**Public Safety Center (PSC)** - 200 East Hackett Road Modesto.

Constructed in 1992, the PSC is the most modern correctional facility in the county. Maximum capacity is listed at 726 inmates although two constructed housing units have been shut down due to staffing layoffs. These units hold a total of 150 inmates but are currently not in use due to staffing shortages. PSC holds both male and female inmates separately and the PSC has the same classification and segregation standards as the men's county jail. All female prisoners are booked and processed into the PSC.

Laundry and food production services for the men's jail, PSC, and the Honor Farm are conducted at this location. The kitchen area was clean and well supervised. Staff members were supportive while giving the SCCGJ an extensive tour of the jail. During 2010, there were no in-custody deaths or suicides. A special room was added in an effort to streamline transportation of inmates for criminal arraignments. The in-camera



room is used daily to hold arraignments and this can assist with the lowering of inmate population with releases authorized in accordance to law.

The PSC is designed with the intention of additional construction when funds are available to cover the costs associated with such a venture. PSC faces a staffing dilemma due to reduced budgeting in the Sheriff's Department.

PSC has a chaplain and the CCS medical staff are located in this facility. All county facilities (with the exception of the Honor Farm and temporary detention facilities) have access to a Medical Doctor, RN, and LVN 24-hours per day, seven days a week.

All CSA, Health Services, and fire inspection reports were current and presented upon our request. Staff at this facility receive annual mental health training in addition to other required updates. The next CSA inspection is due in April of 2011. During 2010, there were no in-custody deaths or suicides at this facility.

The 2009/2010 SCCGJ recommended upgrading the video and monitoring system. Since the last SCCGJ report, \$25,000.00 in upgrades were made to modify the monitoring and recording system at PSC.

## **FINDINGS**

The SCCGJ finds that:

- F-1: CCS was briefly unaccredited by the State of California. CCS, is based in Tennessee and had a high turnover rate. CCS obtained re-accreditation in California, was briefly on probation with Stanislaus County and is now fully accredited. CCS is one and one-half years into a five-year contract with Stanislaus County.
- F-2: Staffing levels are dangerously low due to budgetary cuts. The national ratio is one custodial officer for every 4.47 inmates while California's ratio is one custodial officer for every 6.46 inmates. (Petersilia, J. (2006). *Understanding California corrections*. University of California, Irvine, Center for evidence - based corrections. <http://ucicorrections.seweb.uci.edu/pdf/cprcsummary.pdf>).
- Stanislaus County officials have a ratio of one custodial officer for every 9.5 inmates.
- F-3: Two (2) housing units (150 beds total) have been vacated and are not currently in use.



## **RECOMMENDATIONS**

The SCCGJ recommends that:

- R-1: County leaders carefully monitor the services provided by CCS for continued professional health care.
- R-2: Increase staffing level to ensure the safety of the staff, inmates and the public.

## **REQUEST FOR RESPONSES**

The Stanislaus County Sheriff's Department.

The Stanislaus County Board of Supervisors.

**The Honor Farm** - 8224 West Grayson Road Modesto.

The Honor Farm is a minimum-security facility for sentenced and qualifying un-sentenced adult male inmates. The facility is remote and staffing levels are considered low. The Honor Farm has outside exercise yards with recreational basketball, volleyball, and handball courts.

On June 26, 2010, (after the last inspection by the SCCGJ), a fire burned and completely destroyed two of the four barracks. Each barrack had capacity for 86 beds and 172 total beds were lost due to the damage and the fire. After a thorough inspection, the fire was determined to be accidental. There were no injuries during the fire and one prisoner did escape the facility and turned himself in the next day at the men's jail. During 2010, 13 escapes were reported but records could not conclusively provide details on how many of those were captured.

The Honor Farm has monitored security cameras but like the other facilities, they need to be technologically enhanced. CSA is due to inspect the Honor Farm in April of 2011 while the Stanislaus County Health Services Agency inspected the facility on January 21, 2011.

Early released prisoners are determined by a classification team within the Sheriff's Department. Medical services had been provided on a daily 24-hour basis but that service has been cut to a one and one-half hour daily visit by CCS staff. During 2010, there were no reported in-custody deaths or suicides at the facility.

The Alternative Work Program (AWP) is still operational and used.

## **FINDINGS**

The SCCGJ finds that:

- F-1: The Honor Farm lost half of their facility due to an accidental fire. Insurance negotiations are still in progress and pending.
- F-2: A federal consent decree mandates that no more than 1,492 inmates can be housed at the men's jail, PSC, and the Honor Farm at any given time.
- F-3: 21 million dollars has been cut from the Sheriff's Department staff. This is a reduction of 25% to both custodial and patrol deputies.
- F-4: The staff at the Honor Farm, along with the involved first responders did an outstanding job of evacuating, moving, and securing inmates during the unexpected fire. The SCCGJ recognizes that the diligent work was done without warning and there were **no injuries** (emphasis added) at all. This incident is a textbook example of the immediate response times of all first responders to a remote facility in a timely manner. A mutual aid agreement ensures allied agencies of nearby police and fire departments respond to all emergencies at any location.

## **RECOMMENDATIONS**

The SCCGJ recommends that:

- R-1: Shut down the Honor Farm Operations and use the two vacated housing units at PSC to house the remaining inmates. Current custodial staff can also be placed at PSC . Insurance settlements can be placed into the public facility fund for future expansion plans at PSC.
- R-2: Custodial staff must remain mindful of complying with the federal consent decree.
- R-3: Staffing levels are well below what is appropriate for the community members of Stanislaus County.
  - Stanislaus County shall adhere to the standards contained within the U.C. Irvine report of one custodial deputy for every 6.46 inmates.

## **REQUEST FOR RESPONSES**

The Stanislaus County Sheriff's Department.

The Stanislaus County Board of Supervisors.

**Probation Department's Juvenile Facility (Juvenile Hall) - 2215 Blue Gum Ave. Modesto.**

The Juvenile Hall is a maximum-security detention facility for juvenile offenders who have committed offenses prior to their 18th birthday. Bed capacity is 158 and the current building was constructed in 1978 and re-modeled with additional housing tiers in 2000.

Staff members were very candid, answered questions and gave an all-inclusive tour. Juveniles are contained within a safe and efficiently operated facility. The Juvenile Hall was clean and free of any graffiti or gang monikers. Meals are prepared on-site in a very clean kitchen with the assistance and guidance of 'The Arc.' Meal preparation was in progress during the SCCGJ inspection.

All inmates are housed in units that contain classrooms and each inmate receives a minimum of 240 minutes of academic study per day by qualified educators. Medical services are available 24-hours per day, every day of the year. This includes a Medical Physician, RN, and LVN. There were no in-custody deaths or suicides during 2010. Inmates are also offered gang awareness and prevention courses as well as religious services.

The Juvenile Hall provided copies of their CSA Title 15 and 24 reports. CSA's last inspection was completed on January 18, 2011. The Juvenile Hall was evaluated and received high marks in the areas of Environmental Health, Nutritional Health, and Medical/Mental Health.

Stanislaus County Health Services inspected the Juvenile Hall on April 30, 2010, and June 3, 2010. The report indicates that the Juvenile Hall is well maintained and in compliance with appropriate guidelines. Fire inspections were also verified and the Juvenile Hall is in compliance.

The 2009/2010 SCCGJ recommended that monitoring cameras become capable of recording. Since that time, the facility has new technology, additional cameras, and the ability to record with enough data space to store this information indefinitely.

**FINDINGS**

The SCCGJ finds that:

- F-1: The facility is well maintained with educational, spiritual, and anti-recidivism objectives in order.
- F-2: The camera monitoring and recording system has been enhanced and now records activities.

## **RECOMMENDATIONS**

The SCCGJ recommends that:

R-1: No recommendations at this time.

## **REQUEST FOR RESPONSES**

No response is required.

## **TEMPORARY DETENTION FACILITIES**

### **Turlock Police Department** - 900 North Palm St. Turlock.

The SCCGJ chose to inspect temporary detention facilities that fall under the regulations of CCR Title 15 and 24 this year. Turlock PD has a temporary detention facility with a capacity of eight (8) prisoners and will not hold inmates longer than six (6) hours.

The facility was clean and in good operational order. The Facility Supervisor was called in to provide members of the SCCGJ with a tour and their policies. During the inspection, the SCCGJ was educated on secure versus non-secure juvenile detention and how juveniles must be segregated from adult inmates.

Turlock PD provided a policy manual, intake forms, medical health questionnaire, and an in-house property inventory form. Mandated inspection reports from CSA and the Stanislaus County Health Services Agency were also provided before the SCCGJ departure. CSA inspected this facility on June 1, 2009. All temporary detention facilities do not provide food, bedding, or other long-term needs that are required of jail facilities. Stanislaus County Health Services Agency inspected the detention center on September 21, 2010. Fire inspection reports were current.

## **FINDINGS**

The SCCGJ finds that:

- F-1: There were no toiletries or towels in the areas that required such items.
- F-2: Presumptive narcotic testing is completed in this facility. The latest edition of the Physician Desk Reference (PDR) was 1996.
- F-3: Turlock PD had the most comprehensive department policy on Temporary Detention Facilities along with a log completed daily by a watch commander for inspection of the premises.
- F-4: Turlock PD is 100% compliant with CCR Title 15 § 1024 for all officers.

## **RECOMMENDATIONS**

THE SCCGJ recommends that:

R-1: Personal toiletries are provided in the areas of the toilets and sink.

R-2: The outdated PDR be replaced with a current edition.

## **REQUEST FOR RESPONSES**

Turlock Police Department.

Turlock City Council.

### **Ceres Department of Public Safety** - 2727 Third St. Ceres.

Ceres Department of Public Safety (DPS) has two holding cells in the rear portion of their police headquarters. Ceres DPS has not used these cells for many years to hold prisoners and has notified CSA that they are no longer under the requirements of CCR Title 15 and 24.

The area is used for the storage of the canine unit's equipment. Canines are sometimes put into the cells while resting during canine training or when the weather is so warm that keeping them in the car during extreme temperatures would pose a health hazard.

## **REQUEST FOR RESPONSES**

No response is required.

### **Modesto Police Department** - 600 10th Street Modesto.

The Modesto Police Department (MPD) has four rooms in the older portion of their department that are classified as "interview rooms." Detainees are not kept in these rooms for any great length of time and there are no toilets or sinks in the four rooms. Each room has a wooden bench and a metal "O ring," which is used in the event a prisoner is somewhat combative and needs to be restrained in handcuffs. The rooms do not fall under CCR Title 15 and 24 for these reasons.

## **FINDINGS**

The SCCGJ finds that:

F-1: The men's jail is merely blocks away from the police department so prisoners are booked directly into the men's jail and a temporary detention facility (as needed in Turlock and Oakdale) is not their intended use.

F-2: The SCCGJ was given a policy on Temporary Detention & Investigative Services Division Interview Rooms but there is no requirement for CSA or Stanislaus

County Health Services Agency to conduct an inspection. The office of the Watch Commander (located just down the hall from these rooms) has a large screen monitor to constantly observe any detainee or prisoner that may be placed into any room while logistical measures are made.

## **REQUEST FOR RESPONSES**

No response is required.

### **Oakdale Police Department** - 280 N. Third Ave. Oakdale.

When the SCCGJ made their unannounced visit to Oakdale PD, the SCCGJ was told that a female prisoner was inside a holding room. The Oakdale Lieutenant said the prisoner could be brought into an interview room so the SCCGJ could conduct an inspection.

During the visit, the inside of the Oakdale PD was in the process of remodeling and there were many workers in the area. The remodeling work did not affect the area where the two detention rooms were located. The Lieutenant said, "Let me check with the Chief to see if I can provide a tour." The Lieutenant returned and said, "I can provide you with a tour." Oakdale has two holding cells. One is designated for adult detention and the other is designed for juvenile detention.

The adult room had a wooden bench and a stainless steel toilet with sink and faucet. The toilet was not clean and a small amount of feces was found on the wall near the toilet.

The juvenile room was constructed to segregate juveniles from adult prisoners. The room is the same size as the adult detention room but contains no bench, toilet, sink or faucet. Three plastic chairs were located inside the room. The SCCGJ was told that the juvenile room is rarely used and juvenile offenders are placed into interview rooms during their time at Oakdale PD.

Just outside the holding cells was a fire extinguisher case that had no fire extinguisher inside. The SCCGJ asked for copies of the jail policy, CSA inspection, Stanislaus County Health Services Agency inspection, and current fire inspection documentation. The Lieutenant asked for the documented names of all the grand jurors present and to detail in writing what the SCCGJ wanted. This document was completed and again the Lieutenant told the SCCGJ that he/she would have to "check with the Chief to see if they could release this information."

After several minutes, the Lieutenant provided a copy of the Temporary Holding Facility policy to the SCCGJ. When asked about the CSA, County Health and fire reports, the SCCGJ was told that an inspection had not been done in the seven years he/she has been a commanding officer. A monitor is located in the adult detention room and is monitored by communication dispatchers at their station when not conducting other duties.

## **FINDINGS**

The SCCGJ finds that:

- F-1: Oakdale PD has a temporary detention facility that falls under the provisions of CCR Title 15 and 24. Oakdale has not had an inspection by CSA or Stanislaus County Health Services Agency for several years.
- F-2 Oakdale PD was found to be in violation of State and Local fire codes.
- F-3: The Lieutenant was obviously not empowered to conduct the duties he/she is responsible for without first contacting the Chief of Police for permission.

## **RECOMMENDATIONS**

The SCCGJ recommends that:

- R-1: Oakdale Police Administration contact CSA and the Stanislaus County Health Services Agency to have an inspection for accreditation purposes.
- R-2: Oakdale PD needs to have a detailed fire inspection and written report to verify that they are in compliance with all National Fire Protection Agency (NFPA) codes.
- R-3: The Oakdale Chief of Police must empower command staff to make decisions as related to their job descriptions without fear of reprisal.

## **REQUEST FOR RESPONSES**

Oakdale Police Department.

Oakdale City Council.

## **REFERENCES**

- California Government Code.
- California Penal Code.
- California Grand Jury Association. (July, 2009). Corrections Standards Authority.
- Correspondence voluntarily submitted by witnesses.
- Personal interviews discussed between custodial staff, Sheriff, and custodial Captain.
- Personal site inspections of each correctional facility listed within this report.
- Reports forwarded to the SCCGJ for inspection (CSA, Health Services, and Fire).



- Stanislaus County Health Services Agency reports.
- Stanislaus County Sheriff's Department - <http://www.scsdonline.com/>.

Reports issued by the Civil Grand Jury do not identify individuals interviewed. Penal Code § 929 requires that reports of the Grand Jury not contain the name of any person, or facts leading to the identity of any person who provides information to the Civil Grand Jury. The California State Legislature has stated that it intends the provisions of Penal Code § 929 prohibiting disclosure of witness identities to encourage full candor in testimony in Civil Grand Jury investigations by protecting the privacy and confidentiality of those who participate in any Civil Grand Jury investigations.

**Stanislaus County Civil Grand Jury  
Stanislaus County Audit  
Case #11-31GJ**

**SUMMARY:**

The 2010/2011 Stanislaus County Civil Grand Jury reviewed the 2010 Audit of Stanislaus County as per 925 of the California State Penal Code. The audit was conducted by the firm of Brown and Armstrong which are certified public accountants. The Stanislaus County Civil Grand Jury finds that the results of the audit prove that the accounting policies of Stanislaus County are being followed and that the office of the Stanislaus County Auditor-Controller has excellent leadership and management. Finally, the Stanislaus County Civil Grand Jury recommends that the staffing within the Stanislaus County Auditor-Controllers office not be reduced below the anticipated July 1, 2011 staffing level of thirty-three full time employees.

**GLOSSARY:**

Unqualified Opinion: Auditor's opinion of a financial statement, given without any reservations. Such an opinion basically states that the auditor feels the company followed all accounting rules appropriately and that the financial reports are an accurate representation of the company's financial condition.

Qualified Opinion: Qualified Opinion report is issued when the auditor encountered one of two types of situations which do not comply with generally accepted accounting principles, however the rest of the financial statements are fairly presented.

California Penal Code § 925 Requirement of Grand Juries to conduct audits of Special Legislative Districts.

**METHODOLOGY OF INVESTIGATION:**

The review of the 2010 Stanislaus County Audit was conducted by receiving a briefing from the accounting company of Brown and Armstrong. An interview of the Stanislaus County Auditor-Controller was also completed.

**FINDINGS:**

F1: An Unqualified Opinion on the Comprehensive Annual Financial Report was obtained.

- F2: An Unqualified Opinion on the Health Services Agency Audit was obtained.
- F3: An Unqualified Opinion on the Inmate Welfare Audit was obtained.
- F4: An Unqualified Opinion on the Regional 911 Audit was obtained.
- F5: An Unqualified Opinion on the Redevelopment Agency Audit was obtained.
- F6: An Unqualified Opinion on the Insurance Fraud Program was obtained.
- F7: An Unqualified Opinion on the North County Corridor Transportation Expressway Authority was obtained.
- F8: A Qualified Opinion on Federal Compliance over Major Federal Program and on Internal Control over Federal Compliance was obtained. Two instances of non-compliance were detected and two minor audit findings were reported. All four findings have been addressed to the satisfaction of the Stanislaus County Civil Grand Jury.
- F9: In order to maintain the quality of compliance to accounting policies as reported in the 2010 Stanislaus County Audit, the Stanislaus County Auditor-Controller felt that the staffing level of thirty-three full time employees was the minimum number necessary to accomplish this. The staffing level of forty-three full time employees was in place during the last audit time period of July 2009 through June 2010.

## **RECOMMENDATIONS**

The Stanislaus County Civil Grand Jury recommends the following:

- R1 – R8: The Stanislaus County Board of Supervisors should publicly recognize the outstanding efforts of the staff within the Stanislaus County Auditor-Controllers office.
- R1 – R8: The Chief Executive Officer of Stanislaus County should commend the directors of each Stanislaus County Department for adhering to the accounting policies of Stanislaus County.
- R9: The Stanislaus County Board of Supervisors should carefully and critically analyze any recommendation to reduce staffing in the Stanislaus County Auditor-Controllers department.

**REQUESTS FOR RESPONSES:**

No responses required.

This report of case #11-31GJ is issued by the 2010-2011 Stanislaus County Civil Grand Jury with the following exception: no members of the grand jury volunteered to recuse themselves due to a perceived conflict of interest.

Reports issued by the Civil Grand Jury do not identify individuals interviewed. Penal Code § 929 requires that reports of the Grand Jury not contain the name of any person, or facts leading to the identity of any person who provides information to the Civil Grand Jury. The California State Legislature has stated that it intends the provisions of Penal Code § 929 prohibiting disclosure of witness identities to encourage full candor in testimony in Civil Grand Jury investigations by protecting the privacy and confidentiality of those who participate in any Civil Grand Jury investigation

**Stanislaus County Civil Grand Jury  
Special District Audit Requirement  
Case #11-32GJ**

**SUMMARY:**

The 2010/2011 Stanislaus County Civil Grand Jury reviewed compliance by special districts with their audit reporting requirements as per California Government Code (CGC) Section 26909. The Stanislaus County Civil Grand Jury discovered that several special districts are not complying with the auditing requirements. The Stanislaus County Civil Grand Jury also discovered that one special district has been out of compliance with their auditing requirements since 1995.

**GLOSSARY:**

CGC Section 26909	California Special District Audit Requirements.
Unqualified Opinion:	Auditor's opinion of a financial statement, given without any reservations. Such an opinion basically states that the auditor feels the company followed all accounting rules appropriately and that the financial reports are an accurate representation of the company's financial condition.
Qualified Opinion:	Qualified Opinion report is issued when the auditor encountered one of two types of situations which do not comply with generally accepted accounting principles; however the rest of the financial statements are fairly presented.

**METHODOLOGY OF INVESTIGATION:**

The investigation into Audit compliance by special districts took place between August 2010 and March 2011. During the investigation the following actions were taken by the investigating committee:

1. The committee interviewed the Auditor-Controller for Stanislaus County as well as management staff within the Auditor-Controller's office.
2. The committee reviewed audit logs.
3. The committee contacted all special districts that were not in compliance.
4. The committee interviewed the Director of the Monterey Track Park special district which has been out of compliance since 1995.

**FINDINGS:**

- F1: There are thirty-six special districts within Stanislaus County that the Stanislaus County Grand Jury has authority to conduct audit reviews.
- [www.stancounty.com/board/cob](http://www.stancounty.com/board/cob)
- F2: Of the thirty-six special districts, seven are not in compliance with their audit requirement. The following special districts are in the process of completing their audit.
- West Port Fire
  - Woodland Fire
  - Riverdale Park Community Service
- The following are not compliance and do not have a plan of correction in place as of March 31, 2011:
- Knights Ferry Community Service.
  - Monterey Park Community Service.
  - East Stanislaus Resource Conservation.
  - Sand Creek Flood Control.
- F3: There has not been an audit conducted of the Monterey Park Community Service district since 1995.
- F4: The lack of proper record keeping within the Monterey Park Community Service district would prevent the district from obtaining a qualified opinion from a Certified Public Accountant regarding the financial statements.

**RECOMMENDATIONS**

The Stanislaus County Civil Grand Jury recommends the following:

- R1: No recommendation.
- R2: The Stanislaus County Auditor-Controller contact the following Special Districts and develop a timeline to ensure the completion of the required audits.
- Knights Ferry Community Service
  - East Stanislaus Resource Conservation
  - Sand Creek Flood Control
- R3: The Stanislaus County Auditor-Controller hire a qualified forensic accounting firm to complete an audit of the Monterey Park Community District.

**REQUESTS FOR RESPONSES:**

Stanislaus County Auditor-Controller.

This report of case #11-32GJ is issued by the 2010-2011 Stanislaus County Civil Grand Jury with the following exception: no members of the grand jury volunteered to recuse themselves due to a perceived conflict of interest.

Reports issued by the Civil Grand Jury do not identify individuals interviewed. Penal Code § 929 requires that reports of the Grand Jury not contain the name of any person, or facts leading to the identity of any person who provides information to the Civil Grand Jury. The California State Legislature has stated that it intends the provisions of Penal Code § 929 prohibiting disclosure of witness identities to encourage full candor in testimony in Civil Grand Jury investigations by protecting the privacy and confidentiality of those who participate in any Civil Grand Jury investigation