COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 525
LOS ANGELES, CALIFORNIA 90012-3873
PHONE: (213) 974-8301 FAX: (213) 626-5427

JOHN NAIMO
ACTING AUDITOR-CONTROLLER

ADDRESS ALL CORRESPONDENCE TO:
AUDIT DIVISION
350 S. FIGUEROA ST., 8th FLOOR
LOS ANGELES, CA 90071-1102

July 15, 2014

TO: Glen Dragovich, Division Director
Administrative and Training Division
Sheriff's Department

FROM: Robert Smythe, Chief
Audit Division

SUBJECT: **SHERIFF'S DEPARTMENT'S REQUEST TO REDUCE THE BALANCE OF MIRA LOMA DETENTION CENTER (TK7-1143) AND SYBIL BRAND INSTITUTE (TK7-1130) REVOLVING CASH TRUST FUNDS**

We approve your request to reduce to zero the respective $25,000 and $10,000 balances of the Sheriff's Department's Mira Loma Detention Center (TK7-1143) and Sybil Brand Institute (TK7-1143) Revolving Cash Trust Funds (RCTF). As indicated in your attached request, these two RCTF's are no longer needed.

Per County Fiscal Manual Section 2.5.2, the Sheriff's Department should proceed with depositing a total of $35,000 ($25,000 + $10,000) to its assigned eCAPS revolving cash trust fund asset account and provide the Auditor-Controller's Accounting Division with the eCAPS Deposit Permit number.

Please call me if you have any questions, or your staff may contact Mike Pirolo at (213) 253-0105.

RS:MP:GU

Attachment

c: John L. Scott, Sheriff
John Naimo, Acting Auditor-Controller
Audit Committee

County of Los Angeles
Sheriff's Department Headquarters
4700 Ramona Boulevard
Monterey Park, California 91754-2169

JOHN L. SCOTT, SHERIFF

June 18, 2014

Mr. Robert Smythe, Chief
Auditor-Controller, Audit Division
World Trade Center
350 South Figueroa Street 8th Floor
Los Angeles, California 90071

Attention: Mr. Glen Uyeda

Dear Mr. Smythe:

REQUEST FOR REDUCTION OF THE MIRA LOMA DETENTION CENTER AND THE SYBIL BRAND INSTITUTE (SBI) REVOLVING CASH TRUST FUNDS

The Los Angeles County (County) Sheriff's Department (Department) requests that the balance be reduced to zero in the Department's Mira Loma Detention Center (MLDC) (TK7-1143, $25,000) and the Sybil Brand Institute (SBI) (TK7-1130, $10,000) Revolving Cash Trust Funds (RCTF). The two RCTF's were established as part of the MLDC S7X Departmental Trust Fund to refund unused trust fund account balances to detainees/inmates upon release from County jails. With the closure of the MLDC and the SBI, these two RCTF's are no longer needed.

As instructed per County Fiscal Manual Section 2.5.2, Establishment of a Revolving Cash Trust Fund, attached is the June 10, 2014, eCAPS balances for both RCTF's and the S7X Trust Fund. Once approval is received from the Auditor-Controller's Audit Division, a written request will be made to the Auditor-Controller's Accounting Division for instructions on how to close the RCTF's and the S7X Trust Fund.

Should you have any questions, please contact Division Director Glen Dragovich, Administrative and Training Division, at (323) 526-5191 or Internal Audit Manager Chuck Porter at (323) 526-5628.

Sincerely,

JOHN L. SCOTT, SHERIFF

GLEN DRAGOVICH, DIVISION DIRECTOR
ADMINISTRATIVE AND TRAINING DIVISION

JLS:GD:CWP
(Administrative and Training Division/eCAPS - Internal Audit)

Enclosures

c: Glen Dragovich, Division Director, Administrative and Training Division (ATD)
Chuck W. Porter, Internal Audit/eCAPS Manager, ATD
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Balance Sheet Detail Activity By Fund

June 1, 2014 - June 30, 2014

Fiscal Year: 2014
Fund Class: AU13 Actg Div-Admin

Fiscal Period: 12
Fund: TK7 Dept Trust Fund

Balance Sheet Category	Balance Sheet Class	Balance Sheet Account	Record Date	Document	Description	Beginning Balance	Debits	Credits	Ending Balance
Asset									
1A Pooled Cash & Investments									
	102 Imprest Cash								
		1130 Revolving Cash Trust Fund/SH Sybil Brand							
						10,000.00	0.00	0.00	10,000.00
		Total for 1130 Revolving Cash Trust Fund/SH Sybil Brand				**$10,000.00**	**$0.00**	**$0.00**	**$10,000.00**
		1143 Revolving Cash Trust Fund/Sheriff-Mira Loma							
						25,000.00	0.00	0.00	25,000.00
		Total for 1143 Revolving Cash Trust Fund/Sheriff-Mira Loma				**$25,000.00**	**$0.00**	**$0.00**	**$25,000.00**
	Total for 102 Imprest Cash					**$35,000.00**	**$0.00**	**$0.00**	**$35,000.00**
Total for 1A Pooled Cash & Investments						**$35,000.00**	**$0.00**	**$0.00**	**$35,000.00**
Total for Asset						**$35,000.00**	**$0.00**	**$0.00**	**$35,000.00**
Total for TK7 Departmental Trust Fund						**$35,000.00**	**$0.00**	**$0.00**	**$35,000.00**
Total for AU13 A-C Accounting Division - Administration						**$35,000.00**	**$0.00**	**$0.00**	**$35,000.00**

Balance Sheet Detail Activity By Fund

June 1, 2014 - June 30, 2014

Fiscal Year: 2014
Fund Class: SH11 Sheriff

Fiscal Period: 12
Fund: S7X Mir Lom Det Fac

Balance Sheet Category	Balance Sheet Class	Balance Sheet Account	Record Date	Document	Description	Beginning Balance	Debits	Credits	Ending Balance
Asset									
1A Pooled Cash & Investments									
	100 Cash								
		1000 Cash							
						35,000.00	0.00	0.00	35,000.00
		Total for 1000 Cash				**$35,000.00**	**$0.00**	**$0.00**	**$35,000.00**
	Total for 100 Cash					**$35,000.00**	**$0.00**	**$0.00**	**$35,000.00**
Total for 1A Pooled Cash & Investments						**$35,000.00**	**$0.00**	**$0.00**	**$35,000.00**
Total for Asset						**$35,000.00**	**$0.00**	**$0.00**	**$35,000.00**
Equity									
3E Fund Balance									
	330 Fund Balance-Available								
		3301 Other Fund Balance Available							
						(35,000.00)	0.00	0.00	(35,000.00)
		Total for 3301 Other Fund Balance Available				**($35,000.00)**	**$0.00**	**$0.00**	**($35,000.00)**
	Total for 330 Fund Balance-Available					**($35,000.00)**	**$0.00**	**$0.00**	**($35,000.00)**
Total for 3E Fund Balance						**($35,000.00)**	**$0.00**	**$0.00**	**($35,000.00)**
Total for Equity						**($35,000.00)**	**$0.00**	**$0.00**	**($35,000.00)**
Total for S7X Mira Loma Detention Facility						**$0.00**	**$0.00**	**$0.00**	**$0.00**
Total for SH11 Sheriff						**$0.00**	**$0.00**	**$0.00**	**$0.00**