

Accumulation of JJCPA Funds Follow-Up Review

County of Los Angeles
Department of Auditor-Controller

Presented by:

Jose Olivo, CISA, CIA, Chief Accountant-Auditor

Carrie Guo, CPA, Principal Accountant-Auditor



Overview

- Board Motion – March 26, 2019, Item 14
- Original - Probation JJCPA Review (March 31, 2017)
 - Six recommendations
 - \$25 million JJCPA Fund Balance - FY 2015-16
- Follow-Up - Probation JJCPA Review (June 27, 2019)
 - One of the six recommendations was fully implemented and five were partially implemented
 - \$37 million JJCPA Fund Balance - FY 2017-18

Recommendation #1

Probation management work with community-based organizations (CBOs) and County/City agencies to ensure that reimbursement requests for JJCPA programs and services provided are submitted more timely.

Status: Partially Implemented

Recommendation #2

Probation management take immediate action to ensure that new JJCPA programs and services are established and provided as expeditiously as possible, including establishing timelines and accountability for these programs.

Status: Partially Implemented

Recommendation #4

Probation management track and periodically evaluate the unmet needs of the JJCPA program and expedite the process of proposing potential uses of unspent funds to the Juvenile Justice Coordinating Council.

Status: Partially Implemented

Recommendation #5

Probation management ensure that future expenditures for JJCPA funds are properly justified and supported and based on accurate and realistic information.

Status: Partially Implemented

Recommendation #6

Probation management re-establish a JJCPA steering committee that includes program, fiscal, and contract monitoring representatives and provide periodic reports to Executive management that identify programming, spending, and other concerns/issues.

Status: Partially Implemented



Questions or Comments