



Los Angeles County Probation Reform & Implementation Team RECOMMENDATIONS

PROBATION DEPARTMENT - FISCAL YEAR 2014-15 BUDGET, REVENUE ACCRUALS, AND PRIOR YEAR REVENUES AND EXPENDITURES REVIEW (MARCH 11, 2016)

BY: JOHN NAIMO, AUDITOR-CONTROLLER

EXPENDITURE ADJUSTMENTS:

1. Work with the Chief Executive Office to adjust the Department's Fiscal Year 2016-17 budget to reflect any unrealizable revenues, and consider reducing the Department's Salaries and Employee Benefits budget, or identify other budget saving areas, to offset the reductions in revenues before requesting additional Net County Cost.
2. Work with the Chief Executive Office to ensure the Criminal Justice Facilities Temporary Construction Fund is used for allowable expenses, as outlined in California Government Code Section 76101.

PRIOR YEAR EXPENDITURES:

3. Ensure claims are prepared and submitted timely throughout the fiscal year, work closely with the Auditor-Controller's Accounting Division to ensure revenue accruals are appropriately established, and request accrual submission deadline extensions from the Auditor-Controller's Accounting Division, when appropriate.
4. Consider using Public Safety Realignment 2011 program one-time allocation revenue to cover eligible program expenditures before utilizing Net County Cost to cover unbilled program costs.