

This document is an extract of a larger publication.

civilgrandjury.org is a project of UnGovr.org, a US-based 501(c)(3) nonprofit dedicated to government transparency and public accountability.



- R2. *The recommendation has been implemented.* The County has developed a “Risk Assessment Study and Audit Plan”. The risk based operational tool is used as a guide for the Department of Finance Management (Director of Finance, Assistant Auditor-Controller and IAU managers) to prepare the annual Audit Plan.
- R3. *The recommendation has been implemented.* The Department of Finance website has long standing statements pertaining to vision, mission and value statements.
- R4. *The recommendation requires further analysis that will be completed within the next six months.* The Department of Finance will examine workloads, timeline and requirements to determine appropriate staffing levels.
- R5. *The recommendation has been implemented.* Current audit staff have the necessary education, training and experience to complete audits including operational audits.
- R6. *The recommendation has not yet been implemented,* but is in the process of being implemented. Audit reports are available on the County’s Open Data Portal which allows for improved search and sort functionality.
- R7. *The recommendation requires further analysis that will be completed in the next six months.* Sacramento County is making its first steps to transform the internal audit function, and is working to improve the audit reporting structure and processes.
- R8. *The recommendation has been implemented.* The IAU is a unit within the Department of Finance (DOF) and has access to use the Department of Technology (DTECH) through service requests and various user groups.
- R9. *The recommendation has been implemented.* The Director of Finance (County Auditor) has historically been and is a member of the COMPASS Steering Committee.

### **3. Cosumnes Fire Department: “Second Chance to Make it Right”- School Inspections**

#### **REASON FOR INVESTIGATION**

The 2017-2018 Sacramento County Grand Jury opened an investigation into the Cosumnes Fire Department (CFD), specifically for its responsibility to oversee Fire & Life Safety inspections of schools within its jurisdiction. The report looked at the fire code compliance inspection process as it relates to high schools within the fire district.

#### **2017-2018 FINDINGS**

- F1. CFD has an ongoing lack of focus, priority and accountability in regard to inspections.
- F2. There is a lack of documentation of inspections and re-inspections.
- F3. Previously purchased Image Trend software has not been fully implemented.

- F4. Review of data received on high school re-inspections indicates 70% non-compliance.
- F5. There is no incentive for schools to resolve listed violations due to lack of CFD enforcement. Not correcting these violations increases the risk to children in Elk Grove and Galt school districts.

### **2017-2018 RECOMMENDATIONS**

- R1. Amend the job description for the Fire Marshal to include responsibility and accountability for California Fire Code required inspections and implement scheduled rotation of all inspectors through all job inspection classifications.
- R2. Establish and develop a training program for all applicable personnel and a staff of fully trained professionals to ensure continuity in the processing of the documents.
- R3. Fully implement Image Trend software to improve documentation of inspections and re-inspections.
- R4. School administration needs to be actively involved in the remediation of noted violations.
- R5. CFD should process unresolved violations after re-inspections by issuance of citations.

### **2017-2018 RESPONSES**

The Cosumnes Fire Department provided responses to findings (F1, F2, F3 and F5) and recommendations (R1, R2, R3 and R5) on September 24, 2018. By resolution, the Cosumnes Community Services District Board of Directors concurred with all responses made by the fire department.

The 2018-2019 Sacramento County Grand Jury notes that the required responses are in compliance with PC Section 933 and PC Section 933.05.

The Cosumnes Fire Department reported the following actions:

- R1. *The CFD is in concurrence with this recommendation* and will be implemented by the end of December 2018.
- R2. *The CFD is in non-concurrence with this recommendation.* The lack of documentation stemmed from inspections and re-inspections not being completed, not a lack of training or trained personnel.
- R3. *The CFD is in concurrence with this recommendation.* On July 16, 2018, the ImageTrend software implemented.
- R5. *The CFD is in concurrence with this recommendation.*

The Elk Grove Unified School District (EGUSD) provided responses to finding F4 and recommendation R4 above on September 19, 2018.