



# **Audit of the Ventura County Probation Agency's Management of Juvenile Accounts for the 2-Year Period Ended June 30, 2025**

**Report Date: January 26, 2026**

Office of the Auditor-Controller  
County of Ventura, California  
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January 26, 2026

Honorable Matthew P. Guasco  
Presiding Judge of the Superior Court  
800 South Victoria Avenue  
Ventura, CA 93009

**SUBJECT: AUDIT OF THE VENTURA COUNTY PROBATION AGENCY'S MANAGEMENT OF JUVENILE ACCOUNTS FOR THE 2-YEAR PERIOD ENDED JUNE 30, 2025**

Dear Judge Guasco:

In accordance with California Welfare and Institutions Code section 275(b) and as authorized by the Board of Supervisors on December 19, 2006, we have completed our biennial audit of the Ventura County Probation Agency's (VCPA) management of juvenile accounts. Our overall audit objective was to determine whether VCPA properly managed the two established Juvenile Benefit Fund (JBF) non-operating fund accounts during the 2-year period of July 1, 2023, through June 30, 2025.

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## Executive Summary

Overall, we found that VCPA satisfactorily managed the two established JBF accounts. For example, procedures for recording, depositing, and safeguarding cash collections were generally sufficient. We also determined that VCPA management had fully implemented corrective action for three (75%) of the four findings identified in our prior audit report dated January 23, 2024.

However, additional corrective action was needed to address the remaining prior finding, and we identified one new finding. Specifically, improvements were needed to:

- Clarify whether incentive items distributed to juveniles on an "as needed" basis should be recorded.
- Deposit cash collections received at the VCPA Field Office in a timely manner.

VCPA management initiated corrective action to address our findings. Corrective action is planned to be completed by January 26, 2026.

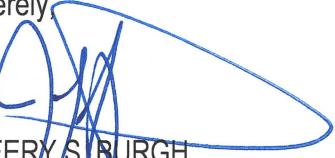
Honorable Matthew P. Guasco

January 26, 2026

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We appreciate the cooperation and assistance extended by VCPA management and staff during this audit.

Sincerely,

  
JEFFERY S. BURGH

Auditor-Controller

cc: Honorable Jeff Gorell, Chair, Board of Supervisors  
Honorable Vianey Lopez, Vice Chair, Board of Supervisors  
Honorable Matt LaVere, Board of Supervisors  
Honorable Kelly Long, Board of Supervisors  
Honorable Janice S. Parvin, Board of Supervisors  
Dr. Sevet Johnson, County Executive Officer  
Ronald L. Miller II, Director, VCPA

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## Background

The mission of the Ventura County Probation Agency (VCPA) is to promote effective interventions, individual accountability, and community well-being. During Fiscal Year 2024-25, VCPA was allocated 441 authorized positions with a budget of over \$92 million.

VCPA receives money and directs disbursements on behalf of juveniles on probation and/or housed in juvenile facilities in accordance with California Welfare and Institutions Code section 276(c). Two Juvenile Benefit Fund (JBF) non-operating fund accounts were established in the Ventura County Financial Management System (VCFMS) for the purpose of managing such transactions:

- 1) The Juvenile Facilities (JF) Benefit Fund account (N990-821A) is intended to provide activities, services, and supplies for the benefit of juveniles housed at the Juvenile Facilities (i.e., commitment, detention, and Secure Youth Treatment Facility).
- 2) The Youth Services (YS) Juvenile Benefit Fund account (N990-821G) is intended to provide activities, services, and supplies for the benefit of juveniles supervised by the Juvenile Field Services (JFS) Division.

The activity and balance for each account for the 2-year period of July 1, 2023, through June 30, 2025, is summarized below.

	<u>JF</u>	<u>YS</u>	<u>Total</u>
Beginning Balance, July 1, 2023	\$ 206,736	\$ 107,219	\$ 313,955
Deposits	21,927	40,762	62,689
Disbursements	(81,684)	(70,301)	(151,985)
Ending Balance, June 30, 2025	\$ <u>146,979</u>	\$ <u>77,680</u>	\$ <u>224,659</u>

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## Scope

Our overall audit objective was to determine whether VCPA properly managed the two established JBF accounts during the 2-year period of July 1, 2023, through June 30, 2025. Specifically, we:

- evaluated cash intake, deposit, and safeguarding procedures to establish accountability over funds collected;
- reviewed disbursements made from the JBF accounts to ensure that these funds were used for the benefit of the juveniles; and
- verified that the JBF accounts, as reported in VCFMS, accurately reflected JBF activity.

Further, we evaluated whether corrective action had been taken to address the four issues noted in our prior audit report dated January 23, 2024.

The audit was performed in conformance with the Global Internal Audit Standards promulgated by The Institute of Internal Auditors.

## Findings

Overall, we found that VCPA satisfactorily managed the two established JBF accounts. Specifically, we verified that:

- Procedures for recording, depositing, and safeguarding cash collections were generally sufficient.
- Disbursements from the JBF accounts appeared to be for the reasonable benefit of the juveniles.
- JBF accounts were appropriately reconciled.

However, VCPA did not always record the distribution of goods purchased with JBF money. Also, while VCPA fully implemented corrective action for three (75%) of the four findings noted in our prior audit, we found that corrective action for one (25%) prior finding was not implemented.

Summarized below is the status of the four prior audit findings:

	<u>Prior Audit Findings</u>	<u>Follow-Up Status</u>
1.01	Deposit documentation for JBF cash receipts was not always accurate or complete, which may have contributed to the depositing of receipts into the wrong accounts.	Implemented.
1.02	VCPA did not always deposit YS monies received at the Oxnard JFS Office into the County Treasury timely.	Not implemented. See current Finding 2.
2.	VCPA did not always have appropriate procedures in place to verify with juveniles that items purchased with JBF funds were received.	Implemented.
3.	Improvements were needed to strengthen the security of cash receipts during transport between the Oxnard JFS Office and the Fiscal Services Office.	Implemented.

Following are details of the areas where improvements were needed, presented in order of significance based on information we received at the time of our audit. VCPA management initiated corrective action in response to the current audit as noted.

### 1. Recording Distribution of Goods

Follow-Up Status: New recommendation.

VCPA did not always comply with established procedures to record the distribution of JBF purchases. VCPA's *Juvenile Benefit Fund Policy & Procedure* stated: "The Market and Williams Place shall retain records at their respective sites to record which youth received which goods." Although Williams Place utilized logs to record items distributed as part of the tiered incentive program (e.g., headphones), logs were not used to record incentives distributed on an "as needed" basis (e.g., hygiene and clothing items). As a result, for approximately \$5,180 in YS purchases that we reviewed, VCPA could not produce evidence that those items were actually distributed to juveniles.

**Recommendation.** VCPA management should revise the policy to clarify whether incentive items distributed to juveniles "as needed" are subject to recording requirements.

**Management Action.** VCPA management stated: "The VCPA Juvenile Benefit Fund Requisition form and policy memorandum provides for the Deputy Probation Officer (DPO) to exercise discretion in meeting the needs of the youth, denoted by the 'Other' category of goods or services. Effective January 12, 2026, we modified our tiered incentive program to allow the DPO to distribute needed items (e.g. hygiene and clothing items) in addition to the incentive items earned. We will additionally implement a log to reflect the signature of the youth to denote receipt of goods to the intended recipients."

## 2. Delayed Deposits

Follow-Up Status: Not implemented.

VCPA did not always deposit YS monies received at the Oxnard JFS Office into the County Treasury timely. Regarding money received by field offices, VCPA's *Juvenile Money Handling Procedures* stated: "Fiscal staff will pick up money from the JFS Office every two weeks. Fiscal staff may call or email JFS Clerical Staff prior to inquire if there is any money to be picked up." Of the 22 YS cash receipts that we tested, 7 (32%) took between 26 and 40 days from when the money was placed in the JFS Office Master safe to when the deposit posted in VCFMS. As a result, YS cash receipts were not always properly accounted for in the correct monthly accounting period.

**Recommendation.** VCPA's Fiscal staff should retrieve money accepted at the JFS Office every 2 weeks, if necessary, according to established procedures.

**Management Action.** VCPA management stated: "VCPA Fiscal has revisited and established the cash receipts as a critical process with biweekly deadlines. Effective January 9, 2026, the task of verifying whether monies need to be picked up from Juvenile Field Services - Williams was added to the 'Fiscal Tasks' Outlook calendar as a biweekly recurring item, assigned to Fiscal staff. The calendar is monitored by the Supervisors and will ensure that monies are picked up and deposited in a more timely manner."

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## Auditor's Evaluation of Management Action

We believe that management actions taken or planned were responsive to the audit findings. VCPA management planned to complete corrective action by January 26, 2026.