

County of Solano
Office of the Auditor-Controller



**Probation Juvenile Trust Fund and Ward Welfare Fund
Compliance Audit
April 18, 2025**

**Auditor-Controller: Janine Harris, CPA
Deputy Auditor-Controller: Matthew Fong, CIA
Auditor: Katie Golemis**

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TABLE OF CONTENTS

	<i>Page</i>
Introduction	1
Objective	1
Background	1
Scope and Methodology.....	2
Conclusion	2

INTRODUCTION

Pursuant to Welfare Institutions Code (WIC), Division 2, Chapter 2, §275(b), the Internal Audit Division conducted an audit of the books and accounts of the Solano County Probation Department's (Probation) Juvenile Trust Fund and Juvenile Ward Welfare Fund.

OBJECTIVE

Our objective was to evaluate Probation's books and accounts for the Juvenile Trust Fund (Fund 247) and Juvenile Ward Welfare Fund (Fund 035) for fiscal year ending June 30, 2024. Our audit was conducted in accordance with *Global Internal Audit Standards* as developed by the Institute of Internal Auditors.

BACKGROUND

Probation provides community protection by providing treatment services and interventions to justice involved adults and juveniles. Probation consists of four divisions: Administration Services, Adult Field Services, Juvenile Field Services, and the Juvenile Detention Facility (JDF). Welfare and Institutions Code §275(b) requires an annual audit.

Juvenile Probation Trust Fund:

- The Juvenile Probation Trust Fund acts as a pass-through for restitution payments ordered by the courts. Payments are remitted to Probation by the youth or youth's family and transferred to the courts monthly.

Juvenile Ward Welfare Fund:

- The Juvenile Ward Welfare Fund is for the benefit, education, and welfare of the youth detained in the JDF. Welfare Institutions Code §873 provides Probation with options for funding the account and establishes how the money may be spent.
- The Juvenile Ward Welfare Fund was funded with commissions from the telephone company for collect phone calls made by youth detained in the JDF. In March 2017, Probation revised its contract with the telephone company to reduce the amount of the transaction fees charged and eliminated commissions received for these services in order to encourage youths to contact their families. The Juvenile Ward Welfare Fund balance of \$121,026¹ is the remaining balance from past collections and interest earned from those monies being invested in the Treasury pool.

The state has moved away from collecting administrative fees and costs such as the restitution fees and the fees for placing collect phone calls. For example, California Assembly Bill (AB) No. 177² and AB No. 1869³ repealed the authority of counties to collect a range of administrative fees and/or costs for criminal defendants. These changes have reduced the amount of activity in the Juvenile Probation Trust Fund and the Juvenile Ward Welfare Fund.

¹ As of June 30, 2024

² Passed in fiscal year 2021/22

³ Passed in fiscal year 2020/21

SCOPE AND METHODOLOGY

Our review was limited to reviewing the books and accounts from July 1, 2015, through June 30, 2024. Our methodology included:

- Reviewing prior audits
- Reviewing applicable laws and codes
- Interviewing relevant Probation staff
- Confirming transactions in Probation Trust Fund and Ward Welfare were properly recorded and used for allowable activities

In any system of internal controls, inherent limitations exist which may result in errors or irregularities occurring and not being detected. Limitations may include, but are not limited to, resource constraints, management override, and circumvention of internal controls by collusion. Accordingly, our review would not necessarily disclose all weaknesses in the operating procedures, accounting practices, and compliance with County policy.

RESULTS

We interviewed Probation staff to understand the use and oversight of the Juvenile Trust Fund and the Juvenile Welfare Ward Fund. We selected a sample of transactions from each fund for review.

The transactions in the Juvenile Probation Trust Fund consisted of daily collections of restitution payments and monthly transfers to the courts. No fees or administrative costs were collected for the service. The transactions in the Juvenile Ward Welfare Fund were for the purchase of clothing for indigent youth released from detention, food or other incentives for accomplishments such as graduation. The transactions reviewed were from fiscal year 2015/16 to 2023/24 and were consistent with WIC §873.

CONCLUSION

Based upon our review of transactions in Probation Trust Fund and Ward Welfare, we determined that the Probation Department's books and accounts for juvenile services comply with WIC §276 and WIC §873.

MANAGEMENT RESPONSE

See Attachment A for Probation department response.



COUNTY OF SOLANO

PROBATION DEPARTMENT

Christopher Hansen
Chief Probation Officer

Dean J. Farrah
Chief Deputy Probation Officer

Auditor-Controller's Office
Internal Audit Division
Matthew Fong, Deputy Auditor-Co

Subject: Management Response to Audit of the Juvenile Trust Fund and Juvenile Ward Welfare Fund

Dear Matthew:

Thank you for the opportunity to review and respond to the recent audit conducted on the Juvenile Trust Fund and Juvenile Ward Welfare Fund in accordance with Welfare and Institutions Code Section 275.

We are pleased to acknowledge that there were no findings or exceptions identified in your review. We appreciate the professionalism and collaborative approach demonstrated by your team throughout the audit process.

The Probation Department remains committed to maintaining sound fiscal practices and ensuring full compliance with all applicable laws, regulations, and internal controls. We value your oversight and welcome the opportunity to continuously improve our financial stewardship.

We have no additional comments or concerns and support the issuance of the final report. Thank you again for your partnership and for recognizing the efforts of our staff.

Sincerely,

Dean Farrah
Chief of Probation
Solano County Probation Department

Cc: Shawna Albright, Assistant Chief of Probation
Jennivive Venzon, Director of Admin Services
Joseph Herman, Probation Superintendent
Janine Harris, Auditor Controller

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