



**COUNTY OF LOS ANGELES  
DEPARTMENT OF AUDITOR-CONTROLLER**

OFFICE OF COUNTY INVESTIGATIONS  
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November 4, 2025

TO: Robert G. Luna, Sheriff

FROM: Greg Hellmold, Chief *Greg Hellmold*  
Office of County Investigations

SUBJECT: **SHERIFF'S DEPARTMENT – IMPROVEMENT OPPORTUNITIES NOTED DURING LIMITED REVIEW (REPORT #IOR-2021-17670) - FIRST AND FINAL FOLLOW-UP REVIEW**

We completed the first and final follow-up review of the Sheriff's Department (Sheriff or Department) Improvement Opportunities Noted During Limited Review dated April 19, 2022 (Report #IOR-2021-17670). As summarized in Table 1, Sheriff fully implemented the recommendations to enhance their internal controls over construction-related procurement to ensure compliance with applicable laws, regulatory requirements, and policies.

**Table 1 - Results of First and Final Follow-up Review**

| RECOMMENDATION IMPLEMENTATION STATUS |             |                   |                             |                 |
|--------------------------------------|-------------|-------------------|-----------------------------|-----------------|
| PRIORITY RANKINGS                    | TOTAL RECOS | FULLY IMPLEMENTED | OUTSTANDING RECOMMENDATIONS |                 |
|                                      |             |                   | PARTIALLY IMPLEMENTED       | NOT IMPLEMENTED |
| PRIORITY 1                           | 4           | 4                 | 0                           | 0               |
| PRIORITY 2                           | 1           | 1                 | 0                           | 0               |
| PRIORITY 3                           | 0           | 0                 | 0                           | 0               |
| TOTAL                                | 5           | 5                 | 0                           | 0               |
|                                      |             |                   | 0                           |                 |

For details of our review and the Department's corrective actions, see Attachment.

We thank Sheriff management and staff for their cooperation and assistance during our review. If you have any questions please contact me at (213) 893-0243 or [ghellmold@auditor.lacounty.gov](mailto:ghellmold@auditor.lacounty.gov), or your staff may contact Supervising Investigator Chris Magtoto at (213) 893-0841 or [cmagtoto@auditor.lacounty.gov](mailto:cmagtoto@auditor.lacounty.gov).

GH:CM  
F1-2021-17670

Attachment

c: Oscar Valdez, Auditor-Controller  
Audit Committee  
Audit Division

# LOS ANGELES COUNTY AUDITOR-CONTROLLER

Attachment  
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**Robert G. Campbell**  
ASSISTANT AUDITOR-CONTROLLER

**Greg Hellmold**  
DIVISION CHIEF

## OFFICE OF COUNTY INVESTIGATIONS

Report #F1-2021-17670

### SHERIFF'S DEPARTMENT IMPROVEMENT OPPORTUNITIES NOTED DURING LIMITED (REVIEW #IOR-2021-17670) FIRST AND FINAL FOLLOW-UP REVIEW

| RECOMMENDATION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | A-C COMMENTS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
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| <p><b>1</b> <b>Priority 1</b> - Sheriff's Department (Sheriff or Department) management establish policies, procedures, and management controls to:</p> <p>a) Ensure that before construction-related work involving private property is procured, performed, or paid for Sheriff secures a legally sufficient written agreement that expressly authorizes the Department to access the private property, make planned site improvements, proceed with any intended future use of the property, and describes the term/duration of access/use granted by the property owner.</p> <p>b) Ensure that such agreements are developed in consultation with and/or reviewed by County Counsel for sufficiency, that proper County approvals and/or delegated authority from the Board of Supervisors (Board) is sought to enter into such agreements, and that such agreements are formally executed by personnel who are expressly authorized to contract on behalf of the Department/County and enter into such agreements.</p> <p><b>Original Issue/Impact:</b> During our limited review, we noted that Sheriff does not have policies, procedures, or management controls in place to ensure that documented and legally sufficient approval is obtained from private property owners before the Department undertakes construction activity or site improvements on non-County owned property.</p> <p>Specifically, Sheriff contracted with Century Paving, a County vendor and licensed contractor, to grade and level land owned by the Southern California Gas Company (SoCalGas) for use as an emergency helicopter landing site without obtaining written approval from SoCalGas. Such approval should have expressly authorized and detailed:</p> | <p><b>Recommendation Status: Implemented</b></p> <p>a) On May 12, 2022, Sheriff established a Facilities Service Bureau (FSB) Unit Order 2022-01, Work Performed on Non-County/Private Property, to define the policies, procedures, and management controls governing the procurement and execution of contracted services on Non-County/Private property. This order requires appropriate written documentation, permits, and project inspections, as well as a legally sufficient written agreement that expressly authorizes property access, permits the planned improvements or work, and specifies the terms and duration of such access and use.</p> <p>b) Per FSB Unit Order 2022-01, all agreements will be submitted to and reviewed by County Counsel before issuance. Additionally, such formal agreements will be issued only with proper County approvals and/or delegated authority from the Board and such agreements shall be formally executed by personnel who are expressly authorized to contract on behalf of the Department/County and enter into such agreements.</p> <p>Sheriff reported that they have not initiated any Non-County/Private property projects subject to the new FSB Unit Order 2022-01. However, Sheriff ensured appropriate staff were aware of FSB Unit Order 2022-01 when they conducted formal training on June 8, 2022 and June 15, 2022.</p> |

**Priority Ranking:** Recommendations are ranked from Priority 1 to 3 based on the potential seriousness and likelihood of negative impact on the Agency's operations if corrective action is not taken.

| RECOMMENDATION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | A-C COMMENTS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
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| <p>1) the terms of Sheriff's access to the site,<br/>2) all improvements and/or modifications proposed by the Department,<br/>3) the intended use of the property as an emergency helicopter landing site, and<br/>4) the term or duration of the Department's access to and use of the property.</p> <p>While Department management indicated that two SoCalGas representatives gave them verbal approval for site work during an in-person visit, Sheriff could not provide any documentation of the approval or specifically identify the individuals who purportedly gave it, and SoCalGas expressly denied authorizing Sheriff to use or modify their property.</p> <p>The lack of a formal, written agreement with a private property owner prior to commencing construction work on their property, is inconsistent with basic standards of due diligence and exposes the Department to liability. Additionally, in the absence of a formal agreement describing the terms of the Department's use of the improved property, Sheriff risks losing access to site improvements and facilities they paid for and might depend on in an emergency. Lack of a formal, written agreement also prevented the Department from seeking the proper County approvals and/or delegated authority from the Board needed to enter into such agreements.</p> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <p><b>2</b> <b>Priority 1</b> - Sheriff management establish policies, procedures, and management controls to:</p> <p>a) Identify projects which require local government permits and approvals during the planning process.</p> <p>b) Consult appropriate departments and agencies with subject matter expertise or jurisdiction over the project.</p> <p>c) Obtain or ensure that contracted parties performing work on behalf of the Department obtain required permits before commencing any work.</p> <p>d) Retain documentation of final permits and related inspections/approvals.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <p><b>Recommendation Status: Implemented</b></p> <p>a) The newly established FSB Unit Order 2022-01 requires FSB staff to identify all respective local government permits and approvals prior to and during the planning process for non-County/private property projects.</p> <p>b) FSB Unit Order 2022-01 also requires FSB staff to consult with appropriate departments and agencies with subject matter expertise or jurisdiction for non-County/private property projects.</p> <p>c) Additionally, FSB staff are required to monitor and ensure respective vendors/contractors obtain the required permits and approvals prior to commencing the project. FSB must also review and ensure vendor/contract quotes include vendor/contractor responsibility to obtain respective permits and approvals including</p> |

| RECOMMENDATION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | A-C COMMENTS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
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| <p><b>Original Issue/Impact:</b> During our review we found that Sheriff does not have policies, procedures, or management controls in place to ensure that construction and site work undertaken by the Department complies with local building codes and permitting requirements.</p> <p>We noted that La Habra Heights' Municipal Code Section J103.1 requires the submission of grading plans and the issuance of a permit before grading work may commence. We confirmed with City staff that no permits were issued for the work the Department performed on the SoCalGas property. Sheriff's FSB indicated they did not inquire with the City or apply for a permit because they did not believe the grading of the area required a permit. Further, because the Department did not consult with La Habra Heights' building department, Department of Public Work' (DPW) Aviation Division and CalTrans with respect to the construction of a helipad, it did not receive the benefit of expertise and oversight from departments and agencies with the proper subject matter expertise and jurisdiction over the project who would have been able to assist on what was needed to correctly build a legally compliant helipad.</p> <p>According to the City, it alleges that the grading activity at the property was not permitted or approved and did not comply with Municipal codes related to grading permits and erosion prevention.</p> <p>The absence of a written policy/procedure to ensure applicable building permits or other entitlements are obtained from local agencies before initiating work may result in increased risk of liability for the County.</p> | <p>payments of fees and ensure this is indicated on Purchase Orders (POs).</p> <p>d) Further, FSB Unit Order 2022-01, requires all correspondence concerning local government permits and approvals to be uploaded to County's electronic Countywide Accounting and Purchasing System (eCAPS), the Department's electronic Service, Labor and Material Tracking System (MAXIMO), and the Department's Main-Drive Computer Server electronic files.</p> <p>Sheriff reported that they have not initiated any Non-County/Private property projects subject to the new FSB Unit Order 2022-01. However, Sheriff ensured appropriate staff were aware of FSB Unit Order 2022-01 when they conducted formal training on June 8, 2022 and June 15, 2022.</p> |
| <p><b>3</b> <b>Priority 1</b> - Sheriff management establish policies, procedures, and controls to ensure that projects requiring specific regulatory approvals (e.g., construction or operation of aircraft landing facilities) are identified during the planning process, and that appropriate approvals are obtained before commencing work on such projects.</p> <p><b>Original Issue/Impact:</b> We found that Sheriff does not have a process or management controls in place to ensure that projects with specific regulatory requirements are identified during the</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <p><b>Recommendation Status: Implemented</b></p> <p>The newly established FSB Unit Order 2022-01 requires FSB Project Managers to ensure specific regulatory approvals are identified and obtained. Specifically, FSB Project Managers shall participate in the approval process and at completion of the job, prior to approving payment, FSB Project Managers shall review invoices to ensure all permitted work was completed within the approved scope.</p> <p>Further, FSB Unit Order 2022-01, requires all correspondence concerning specific and/or</p>                                                                                                                                                                                         |

| RECOMMENDATION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | A-C COMMENTS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
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| <p>planning process, and that appropriate approvals are obtained before such projects begin.</p> <p>In this case, construction and operation of an emergency helicopter landing site required a State Heliport Permit obtained in consultation with the Department of Public Works (DPW) Aviation Division and the California Department of Transportation (CalTrans). The Heliport Permit application requires approval from the local governing body (in this case the City of La Habra Heights) and from the landowner (SoCalGas). We inquired with DPW and CalTrans, and neither had any record of Sheriff submitting a Heliport Permit application for the property in question. Additionally, as previously noted, neither SoCalGas nor the City approved the construction of a helicopter landing site.</p> <p>The lack of procedures or controls to identify specialized construction projects which might have specific regulatory requirements during the planning process, or to ensure that such regulatory requirements are met before commencing work on the project, increases the risk of liability and may impair the Department's ability to use such facilities if they are noncompliant.</p> | <p>specialized regulatory requirements to be uploaded to eCAPS, MAXIMO, and the Department's Main-Drive Computer Server electronic files.</p> <p>Sheriff reported that they have not initiated any Non-County/Private property projects subject to the new FSB Unit Order 2022-01. However, Sheriff ensured appropriate staff were aware of FSB Unit Order 2022-01 when they conducted formal training on June 8, 2022 and June 15, 2022.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <p><b>4</b> <b>Priority 1</b> - Sheriff management:</p> <p>a) Strengthen policies, procedures, and controls for monitoring contractors and reviewing contractor invoices to ensure that contractor work complies with legal and regulatory requirements before approving payment.</p> <p>b) Consult with County Counsel about options for resolving the unpaid invoice from Century Paving for unpermitted site work performed at the SoCalGas property in La Habra Heights.</p> <p><b>Original Issue/Impact:</b> We noted that Sheriff authorized and attempted to issue payment to Century Paving, the County contractor Sheriff retained to grade the Property, without confirming that the contractor's work was completed in conformance with applicable laws and regulations. According to the City, it alleges that grading activity at the SoCalGas property was not permitted or approved and therefore did not comply with Municipal Code Sections J103.1 and 4.5.20R related to grading permits and erosion prevention.</p>                                                                                                                                                                           | <p><b>Recommendation Status: Implemented</b></p> <p>a) The newly established FSB Unit Order 2022-01 outlines and reinforces requirements to ensure contractor work complies with legal and regulatory requirements before approving payment. In the new policy, Sheriff outlined requirements for monitoring and review of contractor invoices by requiring participation in the approval process and at the completion of the job, and requiring pending invoices to be thoroughly reviewed to ensure all permitted work was completed within the approved scope.</p> <p>b) On May 12, 2022, FSB consulted with County Counsel to resolve the unpaid invoice from Century Paving. On June 8, 2022, County Counsel recommended Sheriff issue payment to Century Paving, citing "the PO was timely, and the work has been performed. As such, payment to the vendor is appropriate and warranted." Sheriff subsequently issued payment on June 14, 2022.</p> |

| RECOMMENDATION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | A-C COMMENTS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
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| <p>As part of Sheriff's process for overseeing construction contractors and reviewing construction invoices, the Department should have verified that work requiring a permit was permitted and that permit conditions were met before authorizing payment. According to the California Contractor State Licensing Board, a contractor is in violation of Business and Professions (B&amp;P) Code Sections 7110 and 7090 if they begin work that requires permits by a local municipality without obtaining or ensuring a permit was obtained. In this case, Century Paving is a licensed contractor and performed work requiring a permit but did not obtain one.</p> <p>The lack of appropriate monitoring and review of contracted work requiring permits increases the risk of penalties, code compliance issues, and the cost of rework. Payment disputes, such as unpaid invoices for unpermitted work, exposes the County to liability.</p>                                                                                                                                                                                                           | <p>Sheriff reported that they have not initiated any Non-County/Private property projects subject to the new FSB Unit Order 2022-01. However, Sheriff ensured appropriate staff were aware of FSB Unit Order 2022-01 when they conducted formal training on June 8, 2022 and June 15, 2022.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <p><b>5</b> <b>Priority 2</b> - Sheriff management:</p> <ul style="list-style-type: none"> <li>a) Train facilities and procurement staff on the policies and procedures developed in response to these recommendations, as applicable.</li> <li>b) Ensure that staff are aware of and understand their obligations concerning improvements to non-County owned property, properly consulting with appropriate County departments and agencies with oversight, jurisdiction, and subject matter expertise, effective oversight and monitoring of construction contractors, and their responsibility to ensure that contractor invoices are thoroughly reviewed before approving or paying them.</li> <li>c) Consider implementing a checklist or other compliance tool to assist procurement staff to ensure completion of all required steps in obtaining and documenting that applicable permits and licenses are secured before commencing work.</li> </ul> <p><b>Original Issue/Impact:</b> During our review, we noted that Sheriff personnel who contracted for and oversaw this project did not identify circumstances where permits or regulatory</p> | <p><b>Recommendation Status: Implemented</b></p> <ul style="list-style-type: none"> <li>a) Sheriff developed a training program regarding FSB Unit Order 2022-01 for appropriate staff, from Procurement Assistants to Managers. Sheriff management held formal trainings on June 8, 2022 and June 15, 2022 to train facilities and procurement staff regarding the new policy. Sheriff provided sign-in sheets, which indicate 51 staff attended and participated in the training.</li> <li>b) Sheriff held formal trainings on June 8, 2022 and June 15, 2022 concerning FSB Unit Order 2022-01 to ensure staff are aware of and understand their obligations concerning improvements to non-County owned property projects as detailed in FSB Unit Order 2022-01.</li> <li>c) As part of FSB Unit Order 2022-01, Sheriff implemented a tracking checklist featuring various tasks/steps during the stages of planning, procurement, and project completion to signed off and dated when completed. Sheriff presented the checklist to staff during formal trainings held on June 8, 2022 and June 15, 2022.</li> </ul> <p>Sheriff reported that they have not initiated any Non-County/Private property projects subject to the new FSB Unit Order 2022-01. However, Sheriff ensured appropriate staff were aware of FSB Unit</p> |

| RECOMMENDATION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | A-C COMMENTS                                                                                |
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| <p>approvals were required and did not verify that contracted work was performed in accordance with legal requirements before authorizing payment. In addition, because Sheriff did not consult with La Habra Heights' building department, DPW's Aviation Division and CalTrans, it did not receive the benefit of oversight and subject matter expertise from other departments and agencies who were more qualified to evaluate, handle and determine if work was properly performed in accordance with required rules and regulations.</p> <p>Inadequate contractor monitoring may not identify noncompliant work, resulting in improper payments.</p> | <p>Order 2022-01 when they conducted formal training on June 8, 2022 and June 15, 2022.</p> |

We conducted our review in conformance with the International Standards for the Professional Practice of Internal Auditing. For more information on our auditing process, including recommendation priority rankings, the follow-up process, and management's responsibility for internal controls, visit [auditor.lacounty.gov/audit-process-information](https://auditor.lacounty.gov/audit-process-information).