



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

AUDIT DIVISION
WORLD TRADE CENTER
350 S. FIGUEROA STREET, 8TH FLOOR
LOS ANGELES, CALIFORNIA 90071-1304

OSCAR VALDEZ
AUDITOR-CONTROLLER

CONNIE YEE
CHIEF DEPUTY AUDITOR-CONTROLLER

ASSISTANT AUDITOR-CONTROLLERS

MAJIDA ADNAN
RACHELLE ANEMA
ROBERT G. CAMPBELL

June 5, 2025

TO: Audit Committee

FROM: Robert G. Campbell
Assistant Auditor-Controller / Chief Audit Executive

SUBJECT: **EMERGING ISSUES AND WORK PLAN STATUS UPDATE**

The attached Unplanned Audit/Consulting Request Form describes Audit Division's recent unplanned assignment along with the reason for the request, estimated hours/costs, funding source, and proposed audits delayed as a result of the request.

As required by the directive of the Audit Committee at the August 19, 2010 meeting, we are also informing you that we plan to use Provisional Financing Uses (PFU) funding for this Unplanned Audit. We intend to bill the cost of the Review to the PFU budget established for Board of Supervisors (Board) directed audit assignments. At this time, we estimate our costs to be approximately \$114,000. However, we will update our estimate on our quarterly reports on Charges to PFU for Board-Directed Assignments.

If you have any questions, please contact Zoran Penich at ZPenich@auditor.lacounty.gov.

RGC:ZP:MR

Attachment

c: Oscar Valdez, Auditor-Controller
Connie Yee, Chief Deputy Auditor-Controller

**AUDITOR-CONTROLLER
UNPLANNED AUDIT/CONSULTING REQUEST FORM**

To be Completed by Requestor:	
Department/Contractor to be Reviewed	Los Angeles County Sheriff's Department (LASD)
Description of Proposed Review Area and Scope	At the request of the Board of Supervisors (Board) (Item #21, Part 2, on the May 13, 2025 Agenda), we will audit and evaluate the corrective action plans related to in-custody deaths from the past five years (2020-present), provide any additional recommendations for the Department of Health Services' (DHS) Correctional Health Services (CHS) and LASD to improve and address the increase of deaths, and report back to the Board with findings and recommendations in 90 days.
Reason for Request/ Potential Impact/Benefit	<p>Per the Board motion: Despite having a historically lower jail population, an increased number of staffing, and additional supports, the number of deaths continues to go up. It is time that we fully and comprehensively understand the factors leading to the increase in deaths and do what is needed to prevent further deaths. As a result, the Board motion includes the following:</p> <ol style="list-style-type: none"> 1. CHS and LASD to submit a report back in writing in 90 days and present the following: <ol style="list-style-type: none"> a. Implementation plan to significantly decrease the number of deaths in the jails; b. Analysis of the causes and factors leading to the increased deaths and how they will be resolved and addressed to prevent and decrease in-custody deaths; and c. Analysis of any local, state or federal policy or budgetary decisions that will impact the level of service and treatment that could lead to an increase of in-custody deaths. 2. Auditor-Controller and Risk Management, with support from CHS, LASD, and Medical Examiner, in consultation with County Counsel, to provide a separate report back in writing in 90 days on auditing and evaluating the corrective action plans related to in-custody deaths from the past five years and providing any additional recommendations for CHS and LASD to improve and address the increase of deaths.
Requested Start Date	May 13, 2025
Priority¹	PRIORITY 1
Which Department or Funding Source Will Pay?	Board of Supervisors - Provisional Financing Uses (PFU)
Requestor Contact Information	Michelle Romero, mromero@auditor.lacounty.gov , (213) 253-0154
Requestor Personnel Presenting Request to Audit Committee	N/A
To be Completed by Auditor-Controller:	
Estimated Hours/Cost	600 Hours/\$114,000
Proposed Audits Postponed if Request Approved	Sheriff's Department – Mobile Device Security Review – First Follow-Up Review and DHS - eVATS System Review