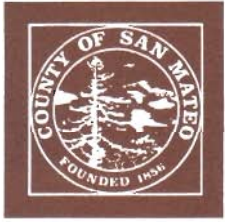


Office of Controller



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SHERIFF'S
SPECIAL INVESTIGATION APPROPRIATION
AUDIT REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2006

I. BACKGROUND

Section 29430 of the Government Code authorizes the county board of supervisors to establish a sheriff's special appropriation for an amount no less than five thousand dollars (\$5,000) for counties having a population of 500,000 or more. The sheriff may use the appropriation for expenses incurred in criminal cases, preservation of peace, and suppression of crime as required by Government Code Section 29435. The appropriation and expenses are recorded in an account referred to as the Special Investigation Fund. The fund is established by the San Mateo County Board of Supervisors, Resolution No. 35382, on October 7, 1975, "to be used by the Sheriff of the County of San Mateo in investigations of criminal activities conducted by the Sheriff." The fund is used by six units: Sheriff's, Contingency, General Investigations, Special Investigations, Patrol Division and Services Division.

II. PURPOSE AND SCOPE

The purpose of the audit was to determine if payments made from the appropriation for the fiscal year ended June 30, 2006 were for purposes authorized by law.

We reviewed supporting documents for payments made by each of the six units during the audit period. We also conducted a review and evaluation of the system of internal controls designed to ensure that payments made from the appropriation are for purposes authorized by law.

III. CONCLUSION

Based upon the results of our audit, we conclude that there are no material errors in payments made from the appropriation for the fiscal year ended June 30, 2006. Properly approved vouchers and other appropriate documents such as receipts and invoices support the payments.

We found the internal control procedures to be adequate. Requests for payments are properly reviewed and approved. Transactions are recorded timely and accurately and appropriate reconciling and balancing procedures are in place to timely detect any errors or omissions.

County of San Mateo Controller

Redwood City, California
February 26, 2007