



County of Fresno

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

July 29, 2025

The Honorable Judge Houry A. Sanderson, Presiding Judge
Fresno County Superior Court
1100 Van Ness Avenue
Fresno, CA 93724-0002

Reference: Response to Fresno County Grand Jury Report No. 3: Fresno County Department of Behavioral Health: Will the Department Be Able to Meet Current and Future Changes?

Dear Judge Sanderson:

The County of Fresno Auditor-Controller/Treasurer-Tax Collector (Auditor's Office) is providing its response to the above-referenced Grand Jury Report (Report).

As directed by the Grand Jury, the responses below are provided in accordance with Section 933.05, subdivisions (a) and (b), of the California Penal Code.

Finding:

F8: The Auditor-Controller/Treasurer-Tax Collector's office and DBH Finance/Accounting division have a different perception as to the timing of reimbursements into the County's general fund.

County's Response

The Auditor's Office agrees with the finding. There were differing perceptions as to the timing of reimbursements to the County's general fund. We have met with DBH Finance/Accounting staff within the past five months to address this matter.

Recommendation:

R10: The Director of Behavioral Health or his/her designee should schedule monthly meetings with the County Auditor/Controller's Office to timely resolve any accounting issues by December 31, 2025. (F8)

County's Response

The recommendation will be implemented. The Auditor's Office is willing to meet with DBH staff on a quarterly basis, monthly if needed, to review and assist with resolving

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Grand Jury Finding Reporting No. 2

any accounting issues.

R11: The Director of Behavioral Health should develop a clear written procedure regarding the timing of reimbursement from DBH to the County general fund by December 31, 2025. (F8)

County's Response

The recommendation will be implemented. The Auditor's Office will discuss and review procedures with DBH staff during the first quarterly meeting.

This concludes the Fresno County Auditor-Controller/Treasurer-Tax Collector's responses to the findings and recommendations of the 2024-25 Fresno County Grand Jury Report No.3.

Sincerely,



Oscar J. Garcia, CPA
Auditor-Controller/Treasurer-Tax Collector

cc: Susan Holt, Director of Behavioral Health and Public Guardian
Amy Ryals, Senior Administrative Analyst

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