



Board Agenda Item 41

DATE: April 21, 2026

TO: Board of Supervisors

SUBMITTED BY: Kari Gilbert, Director
Department of Child Support Services

SUBJECT: Budget Transfer for Fixed Assets

RECOMMENDED ACTION(S):

Approve and authorize the Clerk of the Board to execute Budget Transfer No. 61 transferring FY 2025-26 Adopted Budget appropriations within the Department of Child Support Services Org 5110, from Account 7296 (Data Processing Services) to 8300 (Equipment), in the amount of \$22,340 to appropriately categorize the equipment as capital assets.

There is no additional Net County Cost associated with the recommended action. Approval of the recommended action will allow the Department of Child Support Services (DCSS) to provide sufficient funding in the appropriate capital account for the purchase of IT security cabinets to safeguard CAT5/CAT6 panels in the Department's network closets. This item is countywide.

ALTERNATIVE ACTION(S):

Should your board not approve the recommended action, DCSS will be unable to provide sufficient funding in the appropriate capital account to purchase the equipment to safeguard panels in the Department's network closets.

FISCAL IMPACT:

There is no Net County Cost associated with the recommended action. Approval of the recommended action will transfer existing FY 2025-26 Adopted Budget appropriations to the Department's Equipment account 8300 in the amount of \$22,340.

DISCUSSION:

In March 2025, the California Department of Child Support Services Information Security Office (ISO) conducted an internal Safeguards Review Audit on DCSS. The purpose of the audit was to ensure that DCSS is in alignment with IRS guidelines for safeguarding child support information, particularly Federal Tax Information. In their final report, the ISO issued a finding related to secure storage. In their finding, they noted that the network rooms located on floors 17, 18, 19 and 20 of the County Plaza Building do not meet the two-barrier requirement per IRS Publication 1075 Section 2.B.2 - Minimum Protection Standards. To correct this finding, DCSS will purchase network security cabinets for each floor.

Approval of the recommended action will allow DCSS to purchase the necessary IT security equipment as capital assets. The cost includes the installation of the cabinets. The recommended action will establish capital asset appropriations to appropriately categorize the purchase of equipment.

ATTACHMENTS INCLUDED AND/OR ON FILE:

On file with Clerk - Budget Transfer No. 61

CAO ANALYST:

Sevag Tateosian