

# AUDITOR-CONTROLLER/ TREASURER/TAX COLLECTOR



COUNTY OF SAN BERNARDINO

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July 24, 2013

Connie Brunn, Director  
Department of Child Support Services  
10417 Mountain View Avenue  
Loma Linda CA 92354

**SUBJECT: FOLLOW-UP AUDIT OF THE 2011 SINGLE AUDIT REPORT**

## **Introductory Remarks**

In compliance with Article V, Section 6, of the San Bernardino County Charter, the Board of Supervisor's Policy Statement on Internal Operational Auditing and OMB Circular A-133, we have completed a follow-up audit of the implementation of recommendations noted in the County of San Bernardino's Single Audit for the fiscal year ended June 30, 2011 (FY11) for the Department of Child Support Services (DCSS).

## **Background**

The Single Audit Act Amendments of 1996 and OMB Circular A-133 require nonfederal entities that expend \$500,000 or more of federal awards in a fiscal year to have a single or program-specific audit. The County's external auditors, Vavrinek, Trine, Day & Co., LLP (VTD), conducted the County's FY11 single audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133. The Child Support Enforcement program included amounts from the American Reinvestment and Recovery Act (ARRA) and had expenditures of \$25,835,870 in FY11. VTD issued the report on March 23, 2012. In accordance with OMB Circular A-133, the auditee is responsible for follow-up and corrective action on all audit findings.

## **Objectives, Scope and Methodology**

The objective of this follow-up audit was to determine whether DCSS implemented the recommendations contained in the FY11 Single Audit report. To achieve this objective we:

- Reviewed policies and procedures
- Interviewed departmental staff
- Tested a sample of case files

## **Conclusion**

As a result of our testwork we found that policies and procedures have been strengthened to ensure DCSS retains a signed application for all Child Support Services applicants.

## **Prior Audit's Observations, Findings and Recommendations with Current Status**

The details of the prior audit's observations, findings and recommendations and their implementation status are below:

**FINDING 2011-11: No signed application for services.**

**Program: Child Support Enforcement (Includes ARRA)**

*Instance of Non-compliance* - Of the 60 case files selected for testwork, we noted one (1) applicant file did not have the signed application for services.

**Recommendation:**

We recommend that the Department of Child Support Services strengthen procedures to ensure that individual case files maintained in electronic format are properly maintained with the necessary documents to support eligibility requirements.

**Current Status: Implemented**

DCSS has developed and implemented procedures to ensure a signed application exists and is imaged in the electronic case file to substantiate program eligibility.

Thank you very much for the cooperation extended by your staff during the course of this audit.

Respectfully submitted,

Larry Walker  
Auditor-Controller/Treasurer/Tax Collector  
San Bernardino County

By: \_\_\_\_\_

Denise Mejico, Chief Deputy Auditor  
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LDW:DLM:RLA

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