

**COUNTY OF SAN BERNARDINO
CALIFORNIA**

Corrective Action Plan

Year ended June 30, 2011

COUNTY OF SAN BERNARDINO, CALIFORNIA

Corrective Action Plan

Year ended June 30, 2011

Finding 2011-01

Program: JAG – Cluster (Includes ARRA)

CFDA No.: 16.738 / 16.803 / 16.804

Federal Agency: Department of Justice

Passed-through: California Emergency Management Agency

Award Year: 2010-2011

Compliance Requirement: Special Tests and Provisions – ARRA Subrecipient Monitoring

Department's Response

We concur.

Corrective Action Plan

The Department's Administrative Services Division Finance Unit, to comply with the recommendation of this finding, will ensure that ARRA award information, such as the Federal award number, CFDA number and the amount of ARRA funds, is consistently included in subrecipient communications and when disbursement of funds are made as required by OMB Circular A-133. Therefore, effective immediately, the COMMENTS box of payment documents will show the required ARRA information.

Name of Responsible Person: Carolyn Bondoc, Sheriff's Finance Manager

Name of Department Contact: Yvonne Perez, Staff Analyst I

Projected Implementation Date: Effective immediately

COUNTY OF SAN BERNARDINO, CALIFORNIA

Corrective Action Plan

Year ended June 30, 2011

Finding 2011-02

Program: JAG – Cluster (Includes ARRA)

CFDA No.: 16.738 / 16.803 / 16.804

Federal Agency: Department of Justice

Passed-through: California Emergency Management Agency

Award Year: 2010-2011

Compliance Requirement: Subrecipient Monitoring

Department's Response

We concur.

Corrective Action Plan

The Department's Administrative Services Division Contracts Unit, to comply with the recommendation of this finding, will review, update and amend, if necessary, subrecipient agreements to ensure that the required elements as required by OMB Circular A-133 are included in the subrecipient agreements.

Name of Responsible Person: Wendy Britt, Sheriff's Administrative Manager

Name of Department Contact: Mary Jones, Staff Analyst II

Projected Implementation Date: June 30, 2012

COUNTY OF SAN BERNARDINO, CALIFORNIA

Corrective Action Plan

Year ended June 30, 2011

FINDING 2011-03

Program: Workforce Investment Act – Cluster (Includes ARRA)

CFDA No.: 17.258 / 17.259 / 17.277 / 17.278

Federal Agency: Department of Labor

Passed-through: California Employment Development Department

Award Year: 009-2010 and 2010-2011

Compliance Requirement: Special Tests and Provisions – ARRA Subrecipient Monitoring

Department's Response

We concur.

Corrective Action Plan

Based upon the Single Audit Observation from the prior year, the Workforce Development Department (WDD) implemented a procedure of notating in the Comment Section of all payment documents the appropriate Workforce Investment Act (WIA) ARRA information associated with the disbursement. It is WDD's understanding that notations made in the Comment Section of payment documents sent to the County of San Bernardino Auditor-Controller/Treasurer/Tax Collector (ATC) for processing will appear on the warrant subsequently issued by ATC. While all fiscal staff were educated on the new procedure, there may have been a lack of understanding that some of the smaller department programs remained funded through ARRA beyond June 30, 2011. The department will ensure that all fiscal staff is educated on which programs remain funded through ARRA and, therefore, must have all appropriate WIA ARRA information associated with the disbursement noted in the Comment Section of all payment documents.

Name of Responsible Person: Madeline Tsang, Staff Analyst II
James Morales, Deputy Director

Name of Department Contact: James Morales, Deputy Director

Expected Date of Completion: March 23, 2012

COUNTY OF SAN BERNARDINO, CALIFORNIA

Corrective Action Plan

Year ended June 30, 2011

Finding 2011-04

Program: Workforce Investment Act - Cluster (Includes ARRA)

CFDA No.: 17.258 / 17.259 / 17.277 / 17.278

Federal Agency: Department of Labor

Passed-through: California Employment Development Department

Award Year: 2009-2010 and 2010-2011

Compliance Requirement: Eligibility

Department's Response

We concur.

Corrective Action Plan

Prior to the Single Audit review, the Workforce Development Department (WDD) had recently established a Centralized Data Unit (CDU). The CDU serves to streamline the data entry process of WIA eligibility and activities, ensure completion and review of all appropriate eligibility documents for all clients has taken place, and ensure the accuracy of the data entered. The centralized data unit technicians review all eligibility documentation, WIA program forms, and reviews paperwork for appropriate signatures. In December of 2011, the centralized data process had been modified to add an additional step of quality assurance to ensure that all current and future participant case files contain complete information with accurate reporting of WIA eligibility in the Virtual One-Stop and JTA systems. The modification made to the centralized data unit process brought the entire group of centralized data unit technicians together at the WDD administrative office for the purpose of administrative oversight of the eligibility and data entry process. Under direct supervision, all inaccuracies and discrepancies are identified in "real time" and are corrected prior to being data entered into the VOS and eventually the JTA system. Having this process in place will ensure that accurate and complete eligibility information is contained in the case file prior to being entered into the system and the documentation to support participant eligibility is in place.

Name of Responsible Person: Madeline Tsang, Staff Analyst II
James Morales, Deputy Director

Name of Department Contact: James Morales, Deputy Director

Expected Date of Completion: March 23, 2012

COUNTY OF SAN BERNARDINO, CALIFORNIA

Corrective Action Plan

Year ended June 30, 2011

Finding 2011-05

Program: Highway Planning and Construction - Cluster (Includes ARRA)

CFDA No.: 20.205 / 20.SR2SF-5954(109)

Federal Agency: Department of Transportation

Passed-through: California Department of Transportation

Award Year: 2010-2011

Compliance Requirement: Procurement and Suspension and Debarment

Department's Response

We Concur.

Corrective Action Plan

Regional Parks will take action to ensure that vendors contracted for work pertaining to federally funded projects are not suspended or disbarred as indicated through the Excluded Parties List System (EPLS); such action will include a review of the EPLS website before initiating contracts.

While procedures were in place to ensure that vendors and subrecipients of federally funded projects for construction contracts were providing a certification that they met this condition, this was not taking place for non-construction contracts. This current process will now be implemented throughout the Department of Public Works and for all type of contracts that are federally funded. In addition, the standard contract for professional services will include a clause to cover this compliance requirement.

Name of Responsible Person: Richard Ayala, Staff Analyst II, Regional Parks
Annesley Ignatius, Deputy Director, Public Works

Name of Department Contact: Richard Ayala, Staff Analyst II, Regional Parks
Erwin Fogerson, Division Chief, Public Works

Projected Implementation Date: July 1, 2012

COUNTY OF SAN BERNARDINO, CALIFORNIA

Corrective Action Plan

Year ended June 30, 2011

Finding 2011-06

Program: Highway Planning and Construction - Cluster (Includes ARRA)

CFDA No.: 20.205 / 20.SR2SF-5954(109)

Federal Agency: Department of Transportation

Passed-Through: California Department of Transportation

Award Year: 2010-2011

Compliance Requirement: Reporting

Department's Response

We Concur.

Corrective Action Plan

Internal procedures will be established to monitor deadlines by management. On a bi-monthly basis, staff will provide to management a document reflecting deadlines and estimated time of completion to ensure that the County's Department of Public Works meets policies requiring the timely submittal of the Report of Expenditures.

Name of Responsible Person: Beatriz Valdez, Principal Administrative Analyst

Name of Department Contact: John Gregory, Staff Analyst II

Projected Implementation Date: May 2012

COUNTY OF SAN BERNARDINO, CALIFORNIA

Corrective Action Plan

Year ended June 30, 2011

Finding 2011-07

Program: ARRA - Energy Efficiency and Conservation Block Grant

CFDA No.: 81.128

Federal Agency: Department of Energy

Passed-through: N/A

Award Year: 2010-2011

Compliance Requirement: Special Tests and Provisions – ARRA Subrecipient Monitoring

Department's Response

We Concur.

Corrective Action Plan

The County's Facilities Management (FM) and Architecture & Engineering (A&E) Departments will revise its procedures to ensure that at the time disbursements are made to the subrecipients, the payment voucher will include the CFDA title and number, award number, and the amount of ARRA in the comments section. FM will be responsible for subrecipient monitoring

Name of Responsible Person:	Dolores Borbon Demoore, Accountant III, Architecture and Engineering
	Steven Pamintuan, Staff Analyst II, Facilities Management
Name of Department Contact:	Dolores Borbon Demoore, Accountant III, Architecture and Engineering
	Steven Pamintuan, Staff Analyst II, Facilities Management
Project Implementation Date:	Immediately

COUNTY OF SAN BERNARDINO, CALIFORNIA

Corrective Action Plan

Year ended June 30, 2011

Finding 2011-08

Program: ARRA - Energy Efficiency and Conservation Block Grant

CFDA No.: 81.128

Federal Agency: Department of Energy

Passed-through: N/A

Award Year: 2010-2011

Compliance Requirement: Subrecipient Monitoring

Department's Response

We Concur.

Corrective Action Plan

The County's Facilities Management (FM) and Architecture and Engineering (A&E) Departments will revise their procedures to ensure that monitoring of the County's subrecipients are up-to-date through reporting, site visits and regular contact. FM will provide A&E with grant documents including award documents and the terms and conditions of the award to ensure proper compliance with laws, regulations and conditions of the grant by the subrecipient. A&E will also provide a copy of these documents to the subrecipient. Supporting documents of progress reports, communications, and transmittal of documents will be part of the subrecipient monitoring process. FM will be responsible for the subrecipient monitoring process.

Name of Responsible Person:	Dolores Borbon Demoore, Accountant III, Architecture and Engineering
	Steven Pamintuan, Staff Analyst II, Facilities Management
Name of Department Contact:	Dolores Borbon Demoore, Accountant III, Architecture and Engineering
	Steven Pamintuan, Staff Analyst II, Facilities Management
Project Implementation Date:	Immediately

COUNTY OF SAN BERNARDINO, CALIFORNIA

Corrective Action Plan

Year ended June 30, 2011

Finding 2011-09

Program: ARRA - Energy Efficiency and Conservation Block Grant

CFDA No.: 81.128

Federal Agency: Department of Energy

Passed-through: N/A

Award Year: 2010-2011

Compliance Requirement: Reporting

Department's Response

We Concur.

Corrective Action Plan

The County's Facilities Management Department (FM) will revise its procedures to reinforce its internal controls to ensure correct reporting. FM's administrative supervisor will review and approve federal reports before reports are submitted. The review and approval process will include timelines and review of supporting documents traceable to accounting records. Review and approval documents will form part of supporting documents of the reports.

Name of Responsible Person: Steven Pamintuan, Staff Analyst II
Facilities Management

Name of Department Contact: Steven Pamintuan, Staff Analyst II
Facilities Management

Project Implementation Date: Immediately

COUNTY OF SAN BERNARDINO, CALIFORNIA

Corrective Action Plan

Year ended June 30, 2011

Finding 2011-10

Program: Public Health Emergency Preparedness and Response

CFDA No.: 93.069

Federal Agency: Department of Health and Human Services

Passed-Through: State of California Department of Public Health

Award Year: 2010-11

Compliance Requirement: Equipment and Real Property Management

Department's Response

We Concur.

Corrective Action Plan

The San Bernardino County (SBC), Department of Public Health (DPH), Preparedness and Response Program (PRP) agrees with the above recommendations and will implement the following corrective plan:

- DPH will complete the implementation of an electronic inventory system which will provide a sophisticated indexing system, increased monitoring capability, stricter access controls, and an annual reconciliation of inventoried assets.
- A more comprehensive set of policies and procedures over managing equipment and inventories will be developed and added to the inventory management plan referred to as the Receiving, Staging, and Storing (RSS) Plan.
- The corrective action will be completely implemented by June 30, 2012.

Name of Responsible Persons: Russell Tingley, Public Health Program Manager
Matt Baca, Public Health Program Coordinator

Name of Department Contacts: Russell Tingley, Public Health Program Manager
Matt Baca, Public Health Program Coordinator

Project Implementation Date: Completed by June 30, 2012

COUNTY OF SAN BERNARDINO, CALIFORNIA

Corrective Action Plan

Year ended June 30, 2011

Finding 2011-11

Program: Child Support Enforcement (Includes ARRA)

CFDA No.: 93.563

Federal Agency: US Department of Health and Human Services

Passed-Through: California Department of Social Services

Award Year: 2010-2011

Compliance Requirement: Eligibility

Department's Response

We Concur.

Corrective Action Plan

To address the Single Audit Observation, the Department will implement the following:

- Remind staff in writing of the necessity to image each signed application received and attach the imaged copy to the electronic case file.
- As part of the supervisory case review process, require supervisors and lead workers on the Intake team to verify the imaged application has been attached to the electronic case file.
- Update the existing quality assurance review process to include verifying the signed, imaged copy of the application is part of each electronic case file.

Name of Responsible Person: Marci Jensen-Eldred, Deputy Director, DCSS

Name of Department Contact: Marci Jensen-Eldred, Deputy Director, DCSS

Projected Implementation Date: April 30, 2012