

# County of San Bernardino

Auditor-Controller/Treasurer/Tax Collector  
Internal Audits Section

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## Child Support Services: Child Support Cash Receipting Follow-Up Audit



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# Auditor-Controller/Treasurer/Tax Collector

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*The San Bernardino County Auditor-Controller's Office is committed to serving our customers by processing, safeguarding, and providing information regarding the finances and public records of the County. We perform these functions with integrity, independent judgment, and outstanding service. We are accurate, timely, courteous, innovative, and efficient because of our well-trained and accountable staff.*

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## Audit Team

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**LARRY WALKER**  
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**September 8, 2015**

**Connie Brunn, Director**  
**Department of Child Support Services**  
10417 Mountain View Ave  
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## **SUBJECT: DEPARTMENT OF CHILD SUPPORT SERVICES – CASH RECEIPTING AUDIT**

In compliance with Article V, Section 6, of the San Bernardino County Charter and County Policy 05-20 entitled Internal Operational Auditing, we have completed a follow-up audit of the Child Support Services cash receipting process. Our fieldwork was performed during the month of February, 2015. The objective of the audit was to determine if the Department implemented the recommendation contained in the prior audit report. We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing established by the Institute of Internal Auditors.

We have provided a status of the audit finding identified in the original audit report, *Audit of Department of Child Support Services Cash Receipting*, issued on November 22, 2013. The Department has implemented the recommendation from the original audit report.

We would like to express our appreciation to the personnel at the Department who assisted and cooperated with us during this engagement.

Respectfully submitted,

**Larry Walker**

Auditor-Controller/Treasurer/Tax Collector  
San Bernardino County

By: 

**Denise Mejico**

Chief Deputy Auditor

Enclosure

Distribution of Audit Report:

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Date Report Distributed: 9.8.15

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## **Child Support Services: Cash Receipting Follow-Up Audit**

<b>Objective, Scope, and Methodology</b>	<b>1</b>
<b>Prior Audit Finding, Recommendation, and Current Status</b>	<b>2</b>



## Objective and Scope

The objective of this follow-up audit was to determine whether the Department implemented the recommendation contained in the prior audit report, *Audit of Department of Child Support Services Cash Receipting*, issued on November 22, 2013.

## Methodology

In achieving the audit objective, the following audit procedures were performed including but not limited to:

- Interviews.
- Walk-through of activity.
- Review of policies and procedures.



### **Prior Finding: Access to Checks in the Mail Room Could Be Improved.**

Per the Internal Controls and Cash Manual (ICCM) on page 2-3, access to cash and cash equivalents should be controlled. On page 3-3, the ICCM states that during business hours cash and cash equivalents should be kept in a cash drawer or cash box not accessible to unauthorized persons. Cash drawers or cash boxes must be secured when not in use. However, the unsealed Federal Express envelope, which contains checks waiting for delivery to the State Distribution Unit (SDU), was accessible to mail room personnel when the person having custody of the checks left the envelope unattended.

### **Recommendation:**

We recommend that the Department's management instruct its employees having custody of checks to control access to these cash equivalents by locking unattended checks in a cabinet or desk drawer.

### **Current Status: Implemented**

The Department has implemented procedures to control the access of the cash equivalents awaiting delivery to the State Distribution Unit (SDU) as recommended by the prior audit report.