

County of San Bernardino

Auditor-Controller/Treasurer/Tax Collector
Internal Audits Section

Department of Public Health: FY14 Single Audit Follow-up



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Auditor-Controller/Treasurer/Tax Collector

Mission Statement

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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SUBJECT: PUBLIC HEALTH FY14 SINGLE AUDIT FOLLOW-UP AUDIT

In compliance with Article V, Section 6, of the San Bernardino County Charter and County Policy 05-20 entitled Internal Operational Auditing, and Office of Management and Budget (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, 2014 (FY14) for the Department of Public Health (Department). The objective of the audit was to determine if corrective action for the Department's FY14 Single Audit finding has been implemented. 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 issued on March 20, 2015. The Department has implemented its corrective action plan to address the recommendation from the original audit report.

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

Respectfully submitted,

Oscar Valdez

Auditor-Controller/Treasurer/Tax Collector
San Bernardino County

By:


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Chief Deputy Auditor

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Date Report Distributed: 10.25.10

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Department of Public Health: FY14 Single Audit Follow-Up

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Audit Background

The Single Audit Act Amendments of 1996 and Office of Management and Budget (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 FY14 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. VTD issued the report on March 20, 2015. In accordance with OMB Circular A-133, the auditee is responsible for follow-up and corrective action on all audit findings.



Scope and Objective

The objective of this follow-up audit was to determine whether the Department implemented its corrective action plan regarding the finding in the County of San Bernardino FY14 Single Audit Report, issued on March 20, 2015.

Methodology

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

- Interviews of staff
- Review of the Department's revised procedures for transferring Women, Infants, and Children (WIC) program documentation from clinic sites to long-term storage
- Review of a sample of documents



Prior Finding 2014-001

CFDA No.: 10.557

Federal Grantor: U.S. Department of Agriculture

Passed-through: California Department of Public Health

Award No.: 11-10489

Award Year: FY 2013-2014

Compliance Requirement: Eligibility

Significant Deficiency, Instance of Non-Compliance - As a result of our eligibility testwork, we noted 1 case file which could not be located.

Recommendation:

We recommend that the County (Department of Public Health) strengthen procedures to ensure that all required eligibility determination/redetermination documentation is properly retained in order to adequately support the benefit recipient's positive eligibility determination.

Current Status: Implemented

The Department has adequately strengthened controls over the retention of eligibility determination/redetermination documentation by implementing corrective actions to increase accountability around changes in custody of program documentation between Women, Infants and Children program staff and Public Health Department's warehouse staff.