

**QUARTERLY AUDIT REPORT SUMMARY  
OF REPORTS PREPARED BY INTERNAL AUDITS SECTION  
QUARTER ENDED MARCH 31, 2010**

Group	Department/ Agency	Program, Process or Area	Audit Period	Audit Scope	Significant Findings
Fiscal	Treasurer	Review of Treasurer's Investments	6/30/2009	Review of Treasurer's Investments	None
Human Services	Human Services	Cellular Phone Audit		Cellular Phone Audit	Finding 1-Policies & procedures could be improved; Finding 2- Plan minutes underutilized; Finding 3-Inadequate record keeping of issuance of phones and subsidies; Finding 4-Inadequate controls over general use phones; Finding 5-Noncompliance with IRS regulations;
Public & Support Services	Solid Waste Management Division	Cash Controls Follow-up Audit		Cash Controls Follow-up Audit	Finding 1-Lack of safeguarding cash; Finding 2-Incorrect use of cash shortage fund; Finding 3- Personal funds were commingled with the change fund; Finding 4-Failure to make timely deposits; Finding 5-Lack of timely reconciliation of petty cash fund; Finding 6-Noncompliance with proper safe access procedures;
Public & Support Services	Solid Waste Management Division	Management Letter	7/1/08-6/30/09	Annual Financial Statement Audit	Material weakness #1-GASB 49 adjustment; Material weakness #2-Closure/post-closure miscalculation;
Public & Support Services	Solid Waste Management Division	Communication With Those Charged With Governance	7/1/08-6/30/09	Annual Financial Statement Audit	NONE
Special Districts	Special Districts	Big Bear Valley Park & Recreation District	7/1/08-6/30/09	Annual Financial Statement Audit	NONE
Special Districts	Special Districts	Bloomington Park & Rec	7/1/08-6/30/09	Annual Financial Statement Audit	NONE
Special Districts	Special Districts	Communication With Those Charged With Governance	7/1/08-6/30/09	Annual Financial Statement Audit	NONE
Special Districts	Special Districts-County Service Area	CSA 20 Joshua Tree	7/1/08-6/30/09	Annual Financial Statement Audit	NONE
Special Districts	Special Districts-County Service Area	CSA 60-Apple Valley Airport	7/1/08-6/30/09	Annual Financial Statement Audit	NONE
Special Districts	Special Districts-County Service Area	CSA 64-Spring Valley Lake	7/1/08-6/30/09	Annual Financial Statement Audit	NONE
Special Districts	Special Districts-County Service Area	CSA 70-Improvement Zone CG	7/1/08-6/30/09	Annual Financial Statement Audit	NONE
Special Districts	Special Districts-County Service Area	CSA 70-Improvement Zone GH (Glen Helen)	7/1/08-6/30/09	Annual Financial Statement Audit	NONE
Special Districts	Special Districts-County Service Area	CSA 70-Improvement Zone R-44	7/1/08-6/30/09	Annual Financial Statement Audit	NONE
Special Districts	Special Districts-County Service Area	CSA 70-Improvement Zone W-10	7/1/08-6/30/09	Annual Financial Statement Audit	NONE
Special Districts	Special Districts-County Service Area	Management Letter-Bloomington Park & Recreation District	7/1/08-6/30/09	Annual Financial Statement Audit	Material weakness #1-Necessary year-end accruals not recorded;
Special Districts	Special Districts-County Service Area	Management Letter-CSA 60 Apple Valley Airport	7/1/08-6/30/09	Annual Financial Statement Audit	Material weakness #1-Unique department code not utilized for all District's funds; Material weakness #2-Necessary year-end accruals are not being processed accurately;
Special Districts	Special Districts-County Service Area	Management Letter-CSA 64 Spring Valley Lake	7/1/08-6/30/09	Annual Financial Statement Audit	Significant deficiency #1-Necessary year-end accruals were not recorded; Material weakness #1-Fund reporting Sewer activity was incorrectly captured under Water activity in prior year;
Special Districts	Special Districts-County Service Area	Management Letter-CSA 70 Cedar Glen	7/1/08-6/30/09	Annual Financial Statement Audit	Significant Deficiency 1-Necessary year-end accruals were not recorded; Material Weakness 1-Year-end accrual for Grant was not recorded;

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