

AUDITOR-CONTROLLER/RECORDER TREASURER/TAX COLLECTOR COUNTY CLERK



COUNTY OF SAN BERNARDINO

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December 1, 2010

Connie Brunn, Director
Department of Child Support Services
10417 Mt. View Ave.
Loma Linda, CA 92354

SUBJECT: SINGLE AUDIT FOLLOW-UP AUDIT

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, 2009 (FY09) for the Department of Child Support Services (DCSS).

Executive Summary

During the FY09 Single Audit performed by Vavrinek, Trine, Day & Co., LLP (VTD), it was found that the Department of Child Support Services did not submit grant reports to their awarding agency on time. VTD recommended that the department implement procedures to ensure reports are submitted on time. The department implemented procedures outlining internal deadlines for reports. During our review we noted that subsequent reports were submitted on time; therefore, we have no further recommendations.

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 FY09 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 19, 2010. In accordance with OMB Circular A-133, the auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the county must prepare a summary schedule of prior audit findings that include status of all audit findings included in the prior audit's schedule of findings relative to federal awards. Our schedule will be provided to VTD, the County Administrative Officer and the Board of Supervisors.

Objectives, Scope and Methodology

The objective of this follow-up audit was to determine whether DCSS implemented the recommendations contained in the FY09 Single Audit report. To achieve this objective we:

- Reviewed implemented policies
- Confirmed date of report submittal

Conclusion

Procedures were implemented as recommended, and the CS356 report was submitted on time for the quarter ending 3/31/10.

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 2009-15-Reports were not submitted on time.

Program: Child Support Enforcement

Instance of Non-compliance –We noted that the CS356 reports for the quarters ending 9/30/2008, 12/31/2008, and 3/31/2009 were submitted after the 10/15/2008, 1/15/2009, and 4/15/2009 deadlines.

Recommendation:

We recommend that the County Department implement necessary procedures to ensure that the reports are submitted in a timely manner.

View of Responsible Official and planned Corrective Actions:

The Department of Child Support Services agrees with the recommendation. The department will ensure that staff understands the timeline for preparing and submitting the report.

Current Status: Implemented

DCSS has implemented the recommendation made by the external auditors. DCSS implemented procedures outlining internal deadlines to ensure that reports are submitted timely. The report for the quarter ending 3/31/10 was submitted on time.

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

Respectfully submitted,

Larry Walker
Auditor/Controller-Recorder

By: _____
MARK COUSINEAU
Chief Deputy Auditor

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