

County of San Bernardino

**Auditor-Controller/Treasurer/Tax Collector
Internal Audits Section**

Department of Public Health: Review of Certified Statement of Assets Transferred Date of Transfer – July 18, 2020



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Auditor-Controller/Treasurer/Tax Collector

Mission Statement

This 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.

Audit Team

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Chief Deputy Auditor

Menaka Burkitt, CFE
Internal Audits Manager

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Interim Supervising Internal Auditor III

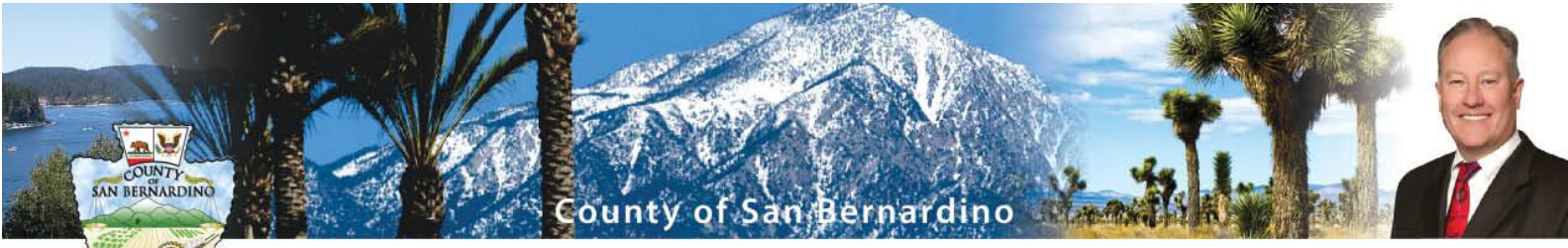
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Public Health

Review of Certified Statement of Assets Transferred

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County of San Bernardino

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December 11, 2020

Corwin Porter, Director

Department of Public Health
351 N. Mt. View Avenue, Room 303
San Bernardino, CA 92415-0010

**SUBJECT: Review of Certified Statement of Assets Transferred
Date of Transfer July 18, 2020**

In compliance with Article V, Section 1, of the San Bernardino County Charter, we have completed a review of the Public Health Department’s (Department) Certified Statement of Assets Transferred (CSAT) form for the incoming official Corwin Porter, Director, as of the date of transfer of July 18, 2020. The primary objectives of the review were to determine if the CSAT form was accurate, complete and filed timely with the Auditor-Controller/Treasurer/Tax Collector (ATC), as required by the County Charter.

The Department did not submit a CSAT form for incoming official Corwin Porter, Director. Therefore, the CSAT form was not submitted in a timely manner and could not be reviewed for accuracy or completeness.

The Department is responsible for completing a CSAT form within 30 days of receipt of this report. The CSAT form should be maintained at the department level and available upon request.

Respectfully submitted,

Ensen Mason CPA, CFA

Auditor-Controller/Treasurer/Tax Collector

San Bernardino County

By: 

Denise Mejico

Chief Deputy Auditor

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Date Report Distributed: December 11, 2020

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Purpose

In accordance with Article V, Section 1 of the San Bernardino County Charter, each County officer or employee in charge of any office, department, service, or institution of the County, and the executive head of each special district whose affairs and funds are under the supervision and control of the Board of Supervisors or for which the Board is ex-officio, is required to make and file with the Auditor-Controller/Treasurer/Tax Collector (ATC) a complete detailed inventory of all property belonging or pertaining to his/her office within five days after assuming the duties of the office.

Departments are responsible for completing their own Certified Statement of Assets Transferred (CSAT) form when there is a change in Department Head. The 2018 Internal Controls and Cash Manual (ICCM) Chapter 17-Transfer of Assets and Other Property states that incoming officials must complete and submit the CSAT form and worksheet to the ATC's Internal Audits Section (IAS).

Scope and Objectives

Our review examined the CSAT form completed by the Public Health Department for the incoming official Corwin Porter, Director as of the date of transfer of July 18, 2020. Corwin Porter was named the Interim Director on May 23, 2020 and was appointed to the Director position on July 18, 2020.

The objectives of our review were to determine whether the form was accurate, complete, and filed timely.

Methodology

The CSAT form and supporting documentation provided by the Department were reviewed to verify that the amounts entered on the CSAT form were correctly stated in accordance with the ICCM Chapter 17-Transfer of Assets and Other Property.

Purpose, Scope, Objectives and Methodology



The following procedures were performed in accordance with the related ICCM requirements:

| ICCM Requirement | Procedure Performed |
|--|---|
| ICCM Chapter 17-2 states that incoming officials must total all money not held in the County Treasury that the department is responsible for. | Reports from the IAS cash database were reviewed. |
| ICCM Chapter 17-2 states that amounts of all trust and agency funds must be reconciled to the amount as of the transfer date. | The SAP crosswalk on the Enterprise Financial Management System website was reviewed for Department trust or agency funds. Trust and agency fund balances were obtained from SAP. |
| ICCM Chapter 17-3 states that fixed asset amounts from the quarterly equipment, vehicle and software reports from General Accounting should be reconciled as of the transfer date. | The SAP fixed assets report was obtained and reviewed. |

Additionally, we determined whether the annual reporting of sensitive equipment was filed with the ATC, a Signature/Fund Custodian Authorization form was submitted to ATC Accounts Payable and whether the assigned County credit cards and/or Cal-Card were cancelled with the Purchasing Department.



Summary

A CSAT form was not submitted for incoming official Corwin Porter, Director. We determined the following balances for the Department as of the date of transfer:

| Asset | Amount |
|--------------|-----------|
| Cash | \$7,700 |
| Agency Funds | 270,189 |
| Fixed Assets | 6,802,369 |

The official is not responsible to return any assigned County credit cards and/or Cal-Cards since the assumed position was within the same Department. Additionally, there were no new Signature/Fund Custodian Authorization form(s) submitted to the ATC's Accounts Payable Section, since the official is not an outgoing officer. A sensitive equipment listing has been filed with the Internal Audits Section within the last year.

Conclusion

The Department's CSAT form was not submitted for the incoming official Corwin Porter, Director, with the transfer date of July 18, 2020. Therefore, the CSAT form was not submitted in a timely manner and could not be reviewed for accuracy or completeness.

We recommend that the Department adhere to the San Bernardino County Charter and submit required documents in a timely manner. The CSAT form should be completed within 30 days of the incoming official assuming office, and maintained at the department level and available upon request.