

# County of San Bernardino

Auditor-Controller/Treasurer/Tax Collector  
Internal Audits Section

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## Aging and Adult Services: Ombudsman Volunteer Travel Audit



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# Auditor-Controller/Treasurer/Tax Collector

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# **Aging and Adult Services**

## **Ombudsman Volunteer Travel Audit**

<b>Audit Report Letter</b>	<b>1</b>
<b>Executive Summary</b>	<b>3</b>
<b>Audit Background</b>	<b>4</b>
<b>Scope, Objective and Methodology</b>	<b>5</b>
<b>Audit Findings and Recommendations</b>	<b>6</b>



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**June 10, 2020**

**Sharon Nevins, Director**

Aging and Adult Services  
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**SUBJECT: OMBUDSMAN VOLUNTEER TRAVEL AUDIT**

In compliance with Article V, Section 6, of the San Bernardino County Charter, we have completed an audit of the Aging and Adult Services Department's (Department) Ombudsman Volunteer Program for the period of July 1, 2018 through June 30, 2019. The primary objective of the audit was to determine if the Department follows County Policy 08 – Travel and Transportation and the Ombudsman Volunteer Contract (Area Plan 1920 Contract) regarding their Ombudsman Volunteer Travel. 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 identified procedures and practices that could be improved. We have listed these areas for improvement in the Audit Findings and Recommendations section of this report.

We sent a draft report to the Department on April 30, 2020. The Department's responses to our recommendations are included in this report.

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

Respectfully submitted,

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By:

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## Summary of Audit Results

Our findings and recommendations are provided to assist management in improving the controls over their Ombudsman Volunteer travel.

The table below summarizes the audit findings and recommendations for this audit engagement. For further discussion, refer to the *Audit Findings and Recommendations* section of this report.

Finding No.	Findings and Recommendations	Page No.
1	<b>Travel reimbursements were processed in SAP Enterprise Financial Management System (SAP) using an incorrect Fund Center.</b>	6
	We recommend Department employees reviewing and approving transactions in SAP closely review the Fund Centers used to ensure transactions are accurate and properly recorded.	
2	<b>Controls over the “Detail Travel Claims for Volunteers” (DTCV) form need improvement.</b>	7
	We recommend DTCV forms are completely filled out and include initials of Field Coordinators and signatures of authorized signers which documents evidence of proper authorizations and approvals.	



### **OMBUDSMAN VOLUNTEER TRAVEL AUDIT**

#### **The Department**

The Department of Aging and Adult Services (Department), under the direction of the California Department of Aging, serves as the federally-designated Area Agency on Aging for the County of San Bernardino and is responsible for administering programs under the Older Americans Act.

The Department works to ensure options are easily accessible to all older individuals and to ensure a visible resource where seniors can go or call for information. Programs offered by the Department include Senior Information and Assistance, Elderly Nutrition, Senior Community Service Employment Program, Senior Supportive Services, Health Insurance Counseling and Advocacy Program, Family Caregiver Support Program, Multipurpose Senior Services Program, and Long-term Care Ombudsman Program.

#### **Ombudsman Volunteer Program**

Ombudsmen are independent, trained and certified advocates for residents living in long-term care facilities. Certified Ombudsmen are authorized by Federal and State law to receive, investigate and resolve complaints made by or on behalf of residents living in skilled nursing or assisted living facilities for the elderly. Ombudsmen work with licensing and other regulatory agencies to support resident rights and achieve the best possible quality of life for all long-term care residents. Ombudsman also visit nursing homes and board and care facilities regularly to ensure residents know about their services. Ombudsman services are confidential and free of charge.

The Ombudsman Program utilizes trained and certified volunteers to respond to complaints and monitor long-term care facilities through unannounced visits. The Department provides volunteers with a 36 hour training, a free background check, and continuing education. Volunteers must be over the age of 18, submit to a background check, and not have worked in a long-term care facility for at least one year. Volunteers are certified by the State Ombudsman following completion of all required training and receive a mileage stipend.



### **Scope and Objective**

Our audit examined the Department's Ombudsman Volunteer travel procedures and claims for the period of July 1, 2018 through June 30, 2019.

The objective of our audit was to determine if the Department adheres to County Policy 08 – Travel and Transportation and the Ombudsman Volunteer Contract (Area Plan 1920 Contract) regarding their Ombudsman Volunteer travel.

### **Methodology**

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

- Review of Department travel policies and procedures
- Interview of Department staff
- Walk-through of activity
- Examination of original source documents
- Examination of system generated reports using the County's Enterprise Financial System (SAP) and the Employee Management and Compensation System (EMACS)



**Finding 1: Travel reimbursements were processed in SAP Enterprise Financial Management System (SAP) using an incorrect Fund Center.**

The Internal Controls and Cash Manual (ICCM) Chapter 2-3 "Recording" states that all transactions and pertinent events should be accurately and properly recorded on documents and records.

The following conditions were noted when we tested 141 travel reimbursement claims:

- 8 Ombudsman Volunteer Travel Claims totaling approximately \$450 were incorrectly processed using SAP Fund Center 5296001036 (IIIB Senior Supportive Services Program) instead of 5293001036 (Ombudsman Volunteer Program).
- 1 Travel Expense and Reimbursement Claim for approximately \$170 was incorrectly processed using SAP Fund Center 5293001036 (Ombudsman Volunteer Program) instead of 5296001036 (IIIB Senior Supportive Services Program).

SAP Fund Centers were not appropriately selected by Department employees and a comprehensive review was not performed. When transactions are recorded incorrectly, State and Federal funding can be affected, which can result in disallowed costs and potential program audit findings.

**Recommendation:**

We recommend Department employees reviewing and approving transactions in SAP closely review the Fund Centers used to ensure transactions are accurate and properly recorded.

**Management's Response:**

The Department will develop stronger internal controls to ensure employees are reviewing and approving transactions in SAP to the correct fund centers.

**Auditor's Response:**

The Department's planned actions will correct the deficiencies noted in the finding.



### **Finding 2: Controls over the “Detail Travel Claims for Volunteers” (DTCV) form need improvement.**

The ICCM Chapter 2-3 “Authorization” states that all transactions should be properly authorized and approved, which establishes responsibility. Advance authorization increases assurance that transactions are executed in accordance with laws, regulations and management policies.

The following conditions were noted when we tested 20 forms:

- 10 forms were missing the signature of the authorized signer.
- 1 form was missing the initials of the Field Coordinator.

Management was submitting DTCV forms for payment without all the required signatures. When transactions are not properly authorized, this can lead to unallowable costs being paid. Although these transactions were not properly authorized, the costs were allowable.

### **Recommendation:**

We recommend DTCV forms are completely filled out and include initials of Field Coordinators and signatures of authorized signers which documents evidence of proper authorizations and approvals.

### **Management’s Response:**

Department supervisory staff will review all Detail Travel Claims for Volunteers, in order to ensure that all travel documents are correct, thoroughly completed and have the appropriate approvals prior to submitting for payment request.

### **Auditor’s Response:**

The Department’s actions will correct the deficiencies noted in the finding.