

County of San Bernardino

Auditor-Controller/Treasurer/Tax Collector
Internal Audits Section

Clerk of the Board:

Review of
Certified Statement of Assets Transferred
Date of Transfer - August 3, 2019



Ensen Mason CPA, CFA

Auditor-Controller/Treasurer/Tax Collector

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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

Denise Mejico
Chief Deputy Auditor

Menaka Burkitt
Internal Audits Manager

Rachel Ayala
Supervising Internal Auditor III

Maressa Nuñez, CPA
Accountant III



Clerk of the Board

Review of Certified Statement of Assets Transferred

Review Report Letter	1
Purpose, Scope, Objectives and Methodology	3
Summary and Conclusion	5



Auditor–Controller/Treasurer/Tax Collector

Ensen Mason CPA, CFA

Auditor–Controller/Treasurer/Tax Collector

Douglas R. Boyd Sr., ESQ.

Assistant Auditor–Controller/Treasurer/Tax Collector

April 7, 2020

Lynna Monell, Clerk of the Board

Clerk of the Board

385 N. Arrowhead Avenue, 2nd Floor

San Bernardino, CA 92415-0130

**SUBJECT: Review of Certified Statement of Assets Transferred
Date of Transfer August 3, 2019**

In compliance with Article V, Section 1, of the San Bernardino County Charter, we have completed a review of the Clerk of the Board Certified Statement of Assets Transferred (CSAT) form for the incoming official Lynna Monell, Clerk of the Board as of the date of transfer of August 3, 2019. 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 as required by the County Charter.

Our review determined that the form was complete and accurate but not filed in a timely manner. In addition, assigned County credit cards and/or Cal-Cards have not been returned to Purchasing.

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

Respectfully submitted,

Ensen Mason CPA, CFA
Auditor-Controller/Treasurer/Tax Collector
San Bernardino County

By: 
Denise Mejico
Chief Deputy Auditor

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- Grand Jury
- Auditor-Controller Audit Committee

Date Report Distributed: April 7, 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 Auditor-Controller/Treasurer/Tax Collector's Internal Audits Section.

Scope and Objectives

Our review examined the CSAT form completed by the Clerk of the Board (Department) for the incoming official Lynna Monell, Clerk of the Board, as of the transfer date of August 3, 2019.

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 17-2 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.	Department-provided cash balances were compared to the IAS cash database.
ICCM Chapter 17-2 states that balances of all trust and agency funds must be reconciled to the balance of the transfer date.	Department funds were verified in SAP to confirm that the Department does not have agency funds.
ICCM Chapter 17-3 states that fixed asset amounts from the quarterly equipment, vehicle and software reports from General Accounting should be reconciled to the transfer date.	The Department's reported amount was compared to the SAP fixed assets report as well as the 3 rd Quarter Equipment and Software Listing provided support.

Additionally, we determined whether the annual reporting of sensitive equipment was filed with ATC, a signature authorization deletion was submitted to ATC Accounts Payable and whether the Cal-Card was canceled with the Purchasing Department.



Summary

The Clerk of the Board (Department) reported \$200 in cash, \$0 in agency funds and \$163,364 in fixed assets on the Certified Statement of Assets Transferred (CSAT) form. Signature authorization forms have been submitted to the ATC's Accounts Payable Section to cancel the outgoing officer's signature authority. A sensitive equipment listing has been filed with Internal Audits within the last year. However, as of December 11, 2019, assigned County credit cards and/or Cal-Cards have not been returned to Purchasing.

Conclusion

The Department's CSAT form for the incoming official Lynna Monell, Clerk of the Board of Supervisors, with the transfer date of August 3, 2019 was accurate and complete but the form was not filed within five days after assuming the duties of the office. The CSAT was received seven days after the date of transfer on August 12, 2019. Therefore, it was two days late. However, the Department had already communicated with ATC-Internal Audits section that they were working on providing the complete packet. In addition, assigned County credit cards and/or Cal-Cards have not been returned to Purchasing as of the fieldwork date.

We recommend that the Department return assigned County credit cards and/or Cal-Cards to Purchasing immediately, if they have not already been returned.