

**SAN BERNARDINO COUNTY
AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR
INTERNAL AUDITS DIVISION**



**COUNTY LIBRARY:
REVIEW OF CERTIFIED STATEMENT OF ASSETS TRANSFERRED
DATE OF TRANSFER—JULY 3, 2021**

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AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR
268 WEST HOSPITALITY LANE
SAN BERNARDINO, CA 92415-0018
(909) 382-3183

WEBSITE: WWW.SBCOUNTY.GOV/ATC
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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.

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Internal Audits Manager

Steven Ems, CIA
Supervising Internal Auditor III

Dominic Palencia
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County Library: Review of Certified Statement of Assets Transferred

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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

Tori Roberts CPA

Assistant Auditor–Controller/Treasurer/Tax Collector

October 20, 2021

Patricia Turley, Interim County Librarian
County Library
777 East Rialto Ave.
San Bernardino, CA 92415-0035

RE: Review of Certified Statement of Assets Transferred
Date of Transfer July 3, 2021

We have completed a review of the County Library (Department)’s Certified Statement of Assets Transferred (CSAT) form for the incoming official Patricia Turley, Interim County Librarian, as of the date of transfer of July 3, 2021. 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).

Our review determined that the form was not complete and was not filed in a timely manner. Additionally, there were amounts that were reported inaccurately.

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

We would like to express our appreciation to the personnel at the County Library 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, CFE
Chief Deputy Auditor

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Date Report Distributed: October 20, 2021

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Purpose

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 Division (IAD).

Scope and Objectives

Our review examined the CSAT form completed by the County Library Department for the incoming official Patricia Turley, Interim County Librarian, as of the date of transfer of July 3, 2021.

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.	Department-provided cash amounts were compared to the Internal Audits Division (IAD) Cash Database.
ICCM Chapter 17-2 states that amounts of all fiduciary funds must be reconciled to the amount as of the transfer date.	Auditor obtained fiduciary fund amounts in SAP (Enterprise Financial Management System) and compared to the amounts provided by the Department, if any.
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.	Department-provided fixed assets amounts were compared to SAP Fixed Assets reports.

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

Summary

The County Library reported:

Asset	Amount
Cash	\$12,753
Fiduciary Funds	25,405,532
Fixed Assets	1,494,434
Other Assets	3,464,945

A Signature/Fund Custodian Authorization form and assigned County credit cards and/or Cal-Cards were not required to be submitted as the outgoing officer assumed the role of Interim Deputy Executive Officer that oversees the Department. A sensitive equipment listing has been filed with the Internal Audits Division (IAD) within the last year.

The following conditions were noted:

- The Department was required to submit the CSAT no later than July 9, 2021; however, the CSAT form was submitted on August 23, 2021. Therefore, the CSAT form was 31 business days late.
- The Department was required to submit documentation supporting the amounts reported in the CSAT form; however, the Department did not provide documentation supporting the amounts reported for cash, fiduciary funds, and fixed assets.
- Cash funds of \$12,753 were reported on the CSAT form; however, the amount did not agree to the IAD Cash Database. Cash reported in the database as of the date of transfer of July 3, 2021, totaled \$10,575. Therefore, the amount reported on the CSAT was \$2,178 higher than the IAD Cash Database.
- Fiduciary funds of \$25,405,532 were reported on the CSAT form; however, SAP does not list any fiduciary funds for the Department. IAD compared the fund numbers reported and determined that it was a special revenue fund, and not a fiduciary fund. Therefore, the amount reported on the CSAT was \$25,405,532 higher than official County records.

- Fixed assets of \$1,494,434 were reported on the CSAT form; however, the amount did not agree to the SAP Fixed Assets records. The SAP reports from the date of transfer of July 3, 2021, totaled \$2,286,196. Therefore, the amount reported on the CSAT was \$791,762 lower than official County records.

Conclusion

The Department's CSAT form for the incoming official Patricia Turley, Interim County Librarian, with the transfer date of July 3, 2021, was not complete and was not filed in a timely manner. Additionally, there were amounts that were reported inaccurately.

We recommend that the Department investigate the differences and ensure that department records can be reconciled to official County records for all asset categories.