

County of San Bernardino

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

Economic Development: Review of Certified Statement of Assets Transferred Date of Transfer – February 29, 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.

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Economic Development

Review of Certified Statement of Assets Transferred

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June 26, 2020

Soua Vang, Interim Director
Economic Development
385 N. Arrowhead Avenue, 3rd Floor
San Bernardino, CA 92415-0043

**SUBJECT: Review of Certified Statement of Assets Transferred
Date of Transfer February 29 2020**

In compliance with Article V, Section 1, of the San Bernardino County Charter, we have completed a review of the Economic Development Department’s (Department) Certified Statement of Assets Transferred (CSAT) form for the incoming official Soua Vang, Interim Director, as of the date of transfer of February 29, 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 Soua Vang, Interim 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, submitting a Signature/Fund Custodian Authorization form to ATC’s Accounts Payable Section to cancel the outgoing officer’s signature authority and returning assigned County credit cards and/or Cal-Cards to Purchasing 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:

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Date Report Distributed: June 26, 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 assets to be transferred for the incoming official Soua Vang, Interim Director, as of the transfer date, February 29, 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 were not provided by the Department 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. Therefore, only asset records as described below were reviewed.

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 balances of all trust and agency funds must be reconciled to the balance 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 Auditor-Controller/Treasurer/Tax Collector (ATC), a Signature/Fund Custodian Authorization form was submitted to ATC Accounts Payable and whether a Cal-Card was cancelled with the Purchasing Department.



Summary

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

Asset	Amount
Cash	\$ 500
Agency Funds	9,999
Fixed Assets	0

A sensitive equipment listing has been filed with Internal Audits Section within the last year. Signature/Fund Custodian Authorization form was not submitted to the ATC's Accounts Payable Section cancelling the outgoing officer's signature authority. As of April 23, 2020, assigned County credit cards and/or Cal-Cards have not been cancelled or returned to Purchasing.

Conclusion

The Department's CSAT form was not submitted for the incoming official Soua Vang, Interim Director, with the transfer date of February 29, 2020. Therefore, the CSAT form was not submitted in a timely manner and could not be reviewed for accuracy or completeness. In addition, the Signature/Fund Custodian Authorization form has not been submitted to the ATC's Accounts Payable Section to cancel the outgoing officer's signature authority and assigned County credit cards and/or Cal-Cards have not been returned to Purchasing as of fieldwork date.

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. We further recommend that the Department submit a Signature/Fund Custodian Authorization form to ATC's Accounts Payable Section to cancel the outgoing officer's signature authority immediately. Lastly, we recommend that the Department return assigned County credit cards and/or Cal-Cards to Purchasing immediately, if they have not already been returned subsequent to the time of our fieldwork.