

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

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**PRESCHOOL SERVICES DEPARTMENT:  
REVIEW OF CERTIFIED STATEMENT OF ASSETS TRANSFERRED  
DATE OF TRANSFER—JULY 17, 2021**

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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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## **Audit Team**

**Denise Mejico, CFE**  
Chief Deputy Auditor

**Menaka Burkitt, CFE**  
Internal Audits Manager

**Steven Ems, CIA**  
Supervising Internal Auditor III

**Phaedra Green**  
Internal Auditor III



**Preschool Services Department:  
Review of Certified Statement of Assets Transferred**

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**Auditor–Controller/Treasurer/Tax Collector**

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**Tori Roberts CPA**

*Assistant Auditor–Controller/Treasurer/Tax Collector*

October 18, 2021

Jacquelyn Greene, Director  
Preschool Services Department  
662 South Tippecanoe Avenue  
San Bernardino, CA 92415-0630

RE: Review of Certified Statement of Assets Transferred  
Date of Transfer July 17, 2021

We have completed a review of the Preschool Services Department (Department)’s Certified Statement of Assets Transferred (CSAT) form for the incoming official Jacquelyn Greene, Interim Director, as of the date of transfer of July 17, 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 complete and filed in a timely manner. However, there was an amount that was reported inaccurately.

The Department is responsible for correcting the amount 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 Preschool Services Department 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 18, 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 Preschool Services Department for the incoming official Jacquelyn Greene, Interim Director, as of the date of transfer of July 17, 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 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, a Signature/Fund Custodian Authorization form was submitted to ATC Accounts Payable, and the assigned County credit cards and/or Cal-Cards were canceled with the Purchasing Department.

## Summary

The Preschool Services Department reported:

Asset	Amount
Cash	\$7,812
Fiduciary Funds	-
Fixed Assets	4,143,902
Other Assets	1,899,889

A Signature/Fund Custodian Authorization form was submitted to the Auditor-Controller/Treasurer/Tax Collector (ATC) Accounts Payable Section to cancel the outgoing officer's signature authority. Assigned County credit cards and/or Cal-Cards for the outgoing official have been returned. A sensitive equipment listing has been filed with the Internal Audits Division (IAD) within the last year.

Cash funds of \$7,812 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 Transfer Date of July 17, 2021, was \$9,500. Therefore, the amount reported on the CSAT was \$1,688 lower than the IAD Cash Database.

## Conclusion

The Department's CSAT form for the incoming official Jacquelyn Greene, Interim Director, with the transfer date of July 17, 2021, was complete and filed in a timely manner. However, there was an amount that was reported inaccurately.

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