

# County of San Bernardino

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

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## **Workforce Development Department: Vehicle Audit**



**Oscar Valdez**  
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# Auditor-Controller/Treasurer/Tax Collector

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## *Mission Statement*

*The San Bernardino County Auditor-Controller's 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**  
Chief Deputy Auditor

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Internal Audits Manager

**Rachel Ayala**  
Supervising Internal Auditor III

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Internal Auditor II



## **Workforce Development Department: Vehicle Audit**

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**September 8, 2017**

## **Reg Javier, Director**

Workforce Development Department  
290 North D Street, Suite 600  
San Bernardino, CA 92415

## **SUBJECT: VEHICLE AUDIT**

In compliance with Article V, Section 6, of the San Bernardino County Charter and County Policy 05-20 entitled Internal Operational Auditing, we have completed an audit of the Workforce Development Department (Department) for the period of July 1, 2015 through June 30, 2016. The objectives of the audit was to determine if the Department has effective procedures and controls over its light duty vehicles and to determine if the number of light duty vehicles owned by the Department and/or assigned by Fleet Management is appropriate to meet the business needs of the Department. We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing established by the Institute of Internal Auditors.

Our audit determined that the overall procedures in place were generally effective to maintain adequate controls over the Department's light duty vehicles. It was also determined that the number of light duty vehicles currently owned is appropriate to meet the business needs of the Department.

We sent a draft report to the Department on September 5, 2017.

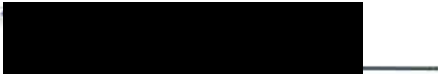
We would like to express our appreciation to the personnel at the Department who assisted and cooperated with us during this engagement.

Respectfully submitted,

**Oscar Valdez**

Auditor-Controller/Treasurer/Tax Collector  
San Bernardino County

By:



**Denise Mejico**  
Chief Deputy Auditor

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## Background

The Workforce Development Department (Department) provides training and employment services to job seekers and incumbent workers through America's Job Centers of California. The Department also provides services to youth through a network of providers and businesses through a Business Services Unit which serves the local business community to support the retention of jobs and maintains employment opportunities for customers on behalf of the Workforce Development Board (WDB). The WDB is composed of private business representatives, labor organizations, and public sector partners who have been appointed by the Board of Supervisors.

The Department budget includes \$15.9 million for training and employment services programs projected to serve 70,000 customers. Services offered include career counseling, job placement, and youth and adult employment training. The Workforce Development Department also expects to offer resources to over 200 businesses to help them grow and avert potential layoffs.

At the time of the audit, the Department had 16 light-duty vehicles used by their employees.



## Scope and Objectives

Our audit examined the Department's vehicles for the period of July 1, 2015 through June 30, 2016.

The objectives of our audit were to:

- Determine the effectiveness of the Department's procedures and controls over its light duty vehicles.
- Determine if the number of light duty vehicles currently owned by the Department and/or assigned by Fleet Management is appropriate to meet the business needs of the Department.

## Methodology

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

- Interview of Workforce Development Department staff.
- Review of the Department's policies and procedures.
- Examination of vehicle mileage logs and system reports.
- Conducting inventory of vehicles.



## Finding and Recommendation

There are no findings for this audit.