

County of San Bernardino

Auditor-Controller/Treasurer/Tax Collector
Internal Audits Section

District Attorney Department: Vehicle Audit



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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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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 District Attorney Department for the period of January 1, 2015 through December 31, 2015. The objectives of the audit were to determine the effectiveness of the Department's procedures and controls over its light duty vehicles and 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. We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing established by the Institute of Internal Auditors.

We identified a significant procedure and practice that could be improved. We have listed this area for improvement in the Audit Finding and Recommendation section of this report.

We sent a draft report to the Department on February 2, 2017 and discussed our observation with management on February 9, 2017. The Department's response to our recommendation is included in this report.

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

Respectfully submitted,

Oscar Valdez

Auditor-Controller/Treasurer/Tax Collector
San Bernardino County

By:



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District Attorney Department: Vehicle Audit

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Summary of Audit Results

We concluded that the District Attorney Department had a significant area where their internal controls over their light duty vehicles could be improved.

Our finding and recommendation is provided to assist management in improving internal controls and procedures relating to the Department's vehicles.

The table below summarizes the audit finding and recommendation for this audit engagement. For further discussion, refer to the *Audit Finding and Recommendation* section of this report.

Finding and Recommendation	Page No.
<p>Finding: Supervisors are not monitoring or tracking department vehicles.</p> <p>Recommendation: We recommend that supervisors regularly monitor their staff's vehicles to ensure they are only being used during business hours. In addition, mileage and fuel usage reports should be requested from the Fleet Management Department and reviewed on a regular basis to identify any irregular usage.</p>	4



VEHICLE AUDIT

The Department

The District Attorney Department (Department) is the public prosecutor and has the mandated responsibility to prosecute crimes committed within the County of San Bernardino, including all city jurisdictions, pursuant to Government Code 26500. The Department provides legal assistance for criminal investigations conducted by law enforcement agencies throughout the County, is the legal advisor to the Grand Jury, initiates civil commitment petitions to keep Mentally Disordered Offenders and Sexually Violent Predators in locked facilities. It also employs civil proceedings in asset forfeiture matters and utilizes civil proceedings to seek sanctions and injunctive relief against businesses that pollute or create dangerous conditions for employees and citizens.

The Department's mission is to represent the interests of the people in the criminal justice system, as mandated by California State law. The San Bernardino County District Attorney's Office serves the residents of San Bernardino County by: seeking the truth, protecting the innocent; holding the guilty accountable; preserving the dignity of victims and their families; and, ensuring that justice is done while always maintaining the highest ethical standards.

District Attorney Investigators, Investigative Technicians, and Victim Advocates service the entire geographical area of the County's 20,000 square miles. Department needs vary and often times dictate an after-hours response. The District Attorney Bureau of Investigation staff are part of the County's Office of Emergency Services network, and must be in a constant state of readiness. Bureau staff may be required to provide a public safety emergency disaster response, or provide other critical services to victims on a 24/7-hour basis. The Bureau of Investigation staff often provide a public safety/law enforcement responses and provide additional investigative resources to other law enforcement agencies, as evidenced by the incident on December 2, 2015. The assignment of take-home vehicles to Investigators, and the availability of non-take home vehicles that are at the ready for other Bureau support staff, are critical in order to meet the mission of the District Attorney.



At the time of the audit, the Department had seventy-seven vehicles used by their employees, consisting of both take-home and non take-home vehicles. This included the Special Victims K-9 Unit vehicles.

Scope and Objectives

Our audit examined the Department's vehicles for the period of January 1, 2015 through December 31, 2015.

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 District Attorney Department management.
- Review of the Department's policies and procedures.
- Examination of original source documents and system generated reports.
- Conducting inventory of vehicles



Finding 1: Supervisors are not monitoring or tracking their department vehicles.

According to the Internal Controls and Cash Manual (ICCM), Chapter 2, the premise of an effective internal control structure is the Department's control environment, which includes elements such as management's philosophy and operating style and personnel policies and practices. Management should establish internal controls and communicate them to the operating personnel. To be effective, internal controls should be continuously monitored by management to determine that they are operating as intended or are modified to reflect changes in conditions.

The following conditions were noted:

- The Department does not keep written logs to track and record when non-take home vehicles are checked out or returned by employees.
- Mileage reports are not being requested by the supervisors nor is mileage usage reviewed for reasonableness.
- Fuel usage reports are not being requested by the supervisors nor is fuel usage reviewed for reasonableness.

There is no supervisory oversight of employee vehicles. The risk of unauthorized usage of County vehicles increases when there is no supervisory oversight of the Department vehicles, especially those without Global Positioning System (GPS) tracking devices.

Recommendation:

We recommend that supervisors regularly monitor their staff's vehicles to ensure they are only being used for business purposes. This review of vehicles should also be documented in writing. In addition, mileage and fuel usage reports should be requested from the Fleet Management Department and reviewed on a regular basis to identify any irregular usage.

Management's Response:

Condition: "The Department does not keep written logs to track and record when non-take home vehicles are checked out or returned by employees."

DA response: As recommended, the District Attorney Bureau of Investigation staff will implement the following resolutions in order to improve our current oversight of non-take home vehicles.

- a. Equip each non-take home vehicle with a clipboard log indicating the following categories: name of employee, date, starting mileage, and ending mileage.



- b. Each month the vehicle log will be scanned and emailed to the Bureau Unit Supervisor.
- c. Supervisors will review the log for irregularities.
- d. Supervisors will maintain the logs in a computer file folder for future review or audit.

Condition: "Mileage reports are not being requested by the supervisors nor is mileage usage reviewed for reasonableness."

DA response: Mileage reports are currently reviewed each month for reasonableness by Bureau Management staff. As recommended, the District Attorney Bureau staff will implement the following resolutions.

- a. As recommended, the District Attorney's Assistant Chief Investigator will email to the Bureau Fleet Coordinator the monthly vehicle usage report, which is generated by the Fleet Management Department.
- b. Bureau Supervisors will review the report for irregularities and reasonableness.
- c. Bureau Supervisors will report to the Assistant Chief any questionable findings.

Condition: "Fuel usage reports are not being requested by the supervisors nor is fuel usage reviewed for reasonableness."

DA response: As recommended, the District Attorney Bureau staff will implement the following resolutions.

- a. As recommended, the District Attorney's Assistant Chief Investigator will email the Bureau Fleet Coordinator the monthly fuel usage report, which is generated by the Fleet Management Department.
- b. Bureau Supervisors will review the report for irregularities and reasonableness.
- c. Bureau Supervisors will report to the Assistant Chief any questionable findings.

Auditor's Response:

The Department's actions and planned actions will correct the deficiencies noted in the finding.