

County of San Bernardino

Auditor-Controller/Treasurer/Tax Collector
Internal Audits Section

Public Health Department: Vehicle Audit



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Auditor-Controller/Treasurer/Tax Collector

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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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February 2, 2018

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SUBJECT: PUBLIC HEALTH DEPARTMENT 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 Public Health Department for the period of July 1, 2016 through June 30, 2017. The primary objectives of the audit were to determine the effectiveness of the Department's procedures and controls over its light duty vehicles and to 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. 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 procedure 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 December 29, 2017 and discussed our observations with management on January 8, 2018. The Department's response to our recommendation is included in this report.

We would like to express our appreciation to the personnel at the Public Health 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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Public Health Department: Vehicle Audit

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VEHICLE AUDIT

The Department

The Department of Public Health (Department) provides a wide range of services to prevent diseases and improve the health, safety and quality of life for residents and visitors of San Bernardino County. Many services are mandated by California Health and Safety Code.

Key delivery areas include Community Health, Disease Control and Prevention, Environmental Health, Animal Care and Control, and Community Outreach and Innovation. Community Health provides health care services that promote and improve the health of County residents and visitors, and assures the quality and accessibility of health care services to the public by providing clinical services through a network of Federally Qualified Health Center's (FQHC) and Public Health Clinics. Disease Control and Prevention provides for surveillance and prevention of communicable diseases, including tuberculosis, HIV and other transmitted diseases, and provision of immunizations to prevent disease. Environmental Health prevents, eliminates, or reduces hazards adversely affecting health, safety, and quality of life through integrated, regulatory programs such as Food Protection, Vector Control, and other Land Use/Water Protection programs. Animal Care and Control protects the public from rabies through dog vaccinations, stray animal abatement, wildlife rabies surveillance, and public education.

Community Outreach and Innovation encompasses Community Vital Signs, an outgoing community driven process that acts as a complement to the Wellness component of the Countywide Visioning process. This initiative builds upon the Countywide Vision by setting evidence-based goals and priorities for action that encompass policy, education, environment, and systems change in addition to quality affordable and accessible health care and prevention services. Implementation will involve the alignment and activation of resources and partnerships within the community to achieve shared goals that aim at improving the overall health and well-being of the County's residents.

Vehicle usage needs of the divisions within the Department vary greatly so the management of vehicles has been decentralized to the division level. It was found that Animal Care and Control, Environmental Health, Clinic Operations, and Communicable Diseases were the divisions with the majority of the Department's vehicles, therefore this audit focused on those divisions.

At the time of the audit, the Department had 79 vehicles used by their employees. This includes all specialty vehicles used by Animal Care and Control.



Scope and Objectives

Our audit examined the Department's vehicles for the period of July 1, 2016 through June 30, 2017.

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 Public Health Department staff.
- Review of the Department's policies and procedures.
- Examination of original source documents and system generated reports.
- Conduct an inventory of the light duty vehicles at various Department locations.



Finding: The monitoring controls over the Department's use of County vehicles need to be improved.

The County's Internal Controls and Cash Manual on page 2-2 states that by establishing appropriate internal controls, management is provided reasonable assurance that their objectives are being met in a supportive control environment. An effective control environment includes the existence of policies and procedures. Additionally, continuous monitoring of the existing control-related procedures serves to prevent the occurrence of errors.

While Environmental Health Services and Communicable Disease Divisions prepare monthly mileage reports, we did not find any documented supervisor reviews of these reports.

If management does not establish the necessary controls to effectively monitor employee vehicle activity, then unauthorized use of County vehicles may not be identified and addressed in a timely manner.

Recommendation:

We recommend that supervisors regularly monitor their staff's vehicle activity to ensure that vehicle usage is reasonable in relation to the Department's business needs. The review of staff vehicle usage should be documented in writing.

Management's Response:

The Department of Public Health (DPH) is in agreement with the audit findings and the need to improve the monitoring controls over the department's use of County vehicles. Although departmental supervisors and managers currently review monthly mileage reports, they are not officially documenting this review process in writing. Effective immediately, Program Managers and/or supervisors will approve, in writing, vehicle activity as documented in monthly mileage reports to ensure that vehicle usage is reasonable in relation to the department's business needs. In addition, this approval process will be documented in the DPH Low Mileage Vehicle policy which is being developed.

Auditor's Response:

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