

# County of San Bernardino

Auditor-Controller/Treasurer/Tax Collector  
Internal Audits Section

---

## Public Health Department: Vehicle Follow-Up Audit



**Ensen Mason CPA, CFA**

**Auditor-Controller/Treasurer/Tax Collector**

268 West Hospitality Lane  
San Bernardino, CA 92415-0018  
(909) 382-3183

**Website:** [www.sbcounty.gov/atc](http://www.sbcounty.gov/atc)

**Fraud, Waste & Abuse Hotline:** (800) 547-9540

# Auditor-Controller/Treasurer/Tax Collector

---

## *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.*

---

## Audit Team

**Denise Mejico**  
Chief Deputy Auditor

**Menaka Burkitt**  
Internal Audits Manager

**Rachel Ayala**  
Supervising Internal Auditor III

**Steven Ems**  
Internal Auditor III

**Claudia Cisneros**  
Internal Auditor II



## **Public Health Department: Vehicle Follow-Up Audit**

<b>Audit Report Letter</b>	<b>1</b>
<b>Scope, Objective and Methodology</b>	<b>3</b>
<b>Prior Audit Finding, Recommendation and Current Status</b>	<b>4</b>



**Auditor-Controller/Treasurer/Tax Collector**

**Ensen Mason, MBA, CPA, CFA**  
*Auditor-Controller/Treasurer/Tax Collector*

**Douglas R. Boyd, Sr., ESQ.**  
*Assistant Auditor-Controller/Treasurer/Tax Collector*

**March 14, 2019**

**Trudy Raymundo, Director**  
Department of Public Health  
351 N. Mt. View Avenue, Room 303  
San Bernardino, CA 92415-0010

**SUBJECT: Vehicle Follow-Up 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 a follow-up audit of the Department of Public Health's vehicles. The objective of the audit was to determine if the recommendation for the finding in the Public Health Department Vehicle Audit dated February 2, 2018 was implemented. 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 have provided a status of the audit finding identified in the original audit report issued on February 2, 2018. The Department has implemented the recommendation from the original audit report.

We would like to express our appreciation to the personnel at the Department of Public Health 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**

Chief Deputy Auditor

Distribution of Audit Report:

Robert Lovingood, 1<sup>st</sup> District Supervisor  
Janice Rutherford, 2<sup>nd</sup> District Supervisor  
Dawn Rowe, 3<sup>rd</sup> District Supervisor  
Curt Hagman, Chairman, 4<sup>th</sup> District Supervisor  
Josie Gonzales, Vice Chair, 5<sup>th</sup> District Supervisor  
Gary McBride, Chief Executive Officer  
Grand Jury  
Auditor-Controller Audit Committee

Date Report Distributed: March 14, 2019

EM:DLM:CAC:oac



### Scope and Objective

Our audit examined the Department of Public Health's vehicles for the period of May 1, 2018 through November 19, 2018.

The objective of this follow-up audit was to determine whether the Department implemented the recommendation contained in the prior audit report, *Public Health Department Vehicle Audit*, issued on February 2, 2018.

### Methodology

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

- Interview of Department staff.
- Review of the Department's policies and procedures.
- Review of supervisory approvals of monthly mileage reports.



**Prior 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.

**Current Status: Implemented**

The Department is regularly monitoring staff vehicle activity to ensure that vehicle usage is reasonable in relation to the Department's business needs. As of May 2018, the Environmental Health Division began documenting in writing the supervisor review of vehicle activity. As of September of 2018, the Communicable Disease Division also began documenting supervisor review of vehicle activity.