

# County of San Bernardino

Auditor-Controller/Treasurer/Tax Collector  
Internal Audits Section

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## Real Estate Services Department – Project Management Division: Vehicle Audit



**Oscar Valdez**  
**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

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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

**Mary Barber, CPA**  
Internal Audits Manager

**Rachel Ayala**  
Supervising Internal Auditor III

**Carmel Manela**  
Internal Auditor III



# Real Estate Services Department – Project Management Division: Vehicle Audit

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# AUDITOR-CONTROLLER/ TREASURER/TAX COLLECTOR



- 268 West Hospitality Lane, Fourth Floor  
San Bernardino, CA 92415-0018 • (909) 387-8322 • Fax (909) 890-4045
- 268 West Hospitality Lane, First Floor  
San Bernardino, CA 92415-0360 • (909) 387-8308 • Fax (909) 890-5797

**Matt Brown**  
Assistant Auditor-Controller/Treasurer/Tax Collector

**John Johnson**  
Assistant Auditor-Controller/Treasurer/Tax Collector

**February 27, 2017**

## **Terry Thompson, Director**

Real Estate Services  
385 N. Arrowhead Avenue, 3<sup>rd</sup> Floor  
San Bernardino, CA 92415-0180

## **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 Real Estate Services Department's Project Management Division for the period of January 1, 2015 through December 31, 2015. The objectives of the audit were to determine the effectiveness of the Division's procedures and controls over its light duty vehicles and if the number of light duty vehicles currently owned by the Division and/or assigned by Fleet Management is appropriate to meet the business needs of the Division. 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 are generally effective to maintain adequate controls over the Division's light duty vehicles. It also determined that the number of light duty vehicles currently owned is appropriate to meet the business needs.

We sent a draft report to the Division on February 17, 2017.

We would like to express our appreciation to the personnel at the Real Estate Services Department's Project Management Division 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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Date Report Distributed: 3/2/17

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## VEHICLE AUDIT

### The Department

The Real Estate Services Department – Project Management Division (Division) was formerly known as the Architecture and Engineering Department (A&E). The Division is committed to the timely and cost effective design and construction of projects included in the County's annual Capital Improvement Program and providing quality improvements to ensure accessible and safe environments for County departments and the public they serve. The Division prepares bid packages and advertisements for bids, negotiates and administers contracts for design and construction and provides inspection and construction project management services through completion of the project, from conceptual estimates through occupancy.

At the time of the audit, the Division had seven vehicles used by their employees. The vehicles were used to travel to different job sites and locations throughout the County for inspection of new construction and County-owned facilities.



## Scope and Objectives

Our audit examined the Division'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 Division's procedures and controls over its light duty vehicles.
- Determine if the number of light duty vehicles currently owned by the Division 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 Project Management Division management.
- Review of the Division's policies and procedures.
- Examination of original source documents and system generated reports.
- Inventory of vehicles.



### **Findings and Recommendations**

There are no findings for this audit.