

# County of San Bernardino

Auditor-Controller/Treasurer/Tax Collector  
Internal Audits Section

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## District Attorney:

Review of  
Certified Statement of Assets Transferred  
Date of Transfer - January 7, 2019



**Ensen Mason CPA, CFA**

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

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

# Auditor-Controller/Treasurer/Tax Collector

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## *Mission Statement*

*This 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

**Menaka Burkitt**  
Internal Audits Manager

**Rachel Ayala**  
Supervising Internal Auditor III

**Melissa Perez**  
Accountant II



## **District Attorney: Review of Certified Statement of Assets Transferred**

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**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*

**May 6, 2019**

**Jason Anderson, District Attorney**

District Attorney  
303 West 3rd Street  
San Bernardino, CA 92415

**SUBJECT: Review of Certified Statement of Assets Transferred  
Date of Transfer January 7, 2019**

In compliance with Article V, Section 1, of the San Bernardino County Charter, we have completed a review of the District Attorney's Certified Statement of Assets Transferred form for the incoming official Jason Anderson, District Attorney, as of the date of transfer of January 7, 2019. The primary objectives of the review were to determine if the Certified Statement of Assets Transferred form was accurate, complete and filed timely with the Auditor-Controller/Treasurer/Tax Collector, as required by the County Charter.

Our review determined that the form was filed in a timely manner. However, there was data that could not be verified as complete, as well as balances that were reported inaccurately.

The District Attorney Department is responsible for correcting the amounts on the Certified Statement of Assets Transferred form within 30 days of receipt of this report. The updated Certified Statement of Assets Transferred form should be maintained at the department level and available upon request.

Respectfully submitted,

**Ensen Mason CPA, CFA**

Auditor-Controller/Treasurer/Tax Collector  
San Bernardino County

By:

**Denise Mejico**

Chief Deputy Auditor

Distribution of Review Report:

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Auditor-Controller Audit Committee

Date Report Distributed: 5/6/19

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## Purpose

In accordance with Article V, Section 1 of the San Bernardino County Charter, each county officer or employee in charge of any office, department, service, or institution of the County, and the executive head of each special district whose affairs and funds are under the supervision and control of the Board of Supervisors or for which the Board is ex-officio, is required to make and file with the Auditor-Controller/Treasurer/Tax Collector (ATC) a complete detailed inventory of all property belonging or pertaining to his/her office within five days after assuming the duties of the office.

Departments are responsible for completing their own Certified Statement of Assets Transferred form when there is a change in Department Head. The 2018 Internal Controls and Cash Manual (ICCM) Chapter 17-Transfer of Assets and Other Property states that incoming officials must complete and submit the Certified Statement of Assets Transferred (CSAT) form and worksheet to the Auditor-Controller/Treasurer/Tax Collector's Internal Audits Section (IAS).

## Scope and Objectives

Our review examined the Certified Statement of Assets Transferred form completed by the Department for the incoming official Jason Anderson, District Attorney with the transfer date of January 7, 2019.

The objectives of our review were to determine whether the form was accurate, complete and filed timely.

## Methodology

The CSAT form and supporting documentation provided by Department were reviewed to verify that the amounts entered on the "Certified Statement of Assets & Other Property Transferred (CSAT)" form were correctly stated in accordance with the 2018 Internal Controls and Cash Manual (ICCM) Chapter 17-2 - Transfer of Assets and Other Property.

The following procedures were performed in accordance with the related ICCM requirements:

## Purpose, Scope, Objectives and Methodology



ICCM Requirement	Procedure Performed
ICCM Chapter 17-2 states that incoming officials must total all money not held in the County Treasury that the department is responsible for.	Department-provided cash balances were compared to the IAS cash database.
ICCM Chapter 17-2 states that balances of all trust and agency funds must be reconciled to the balance of the transfer date.	Department-provided trust and agency fund balances were compared to fund balances in SAP (Enterprise Financial Management System).
ICCM Chapter 17-3 states that fixed asset amounts from the quarterly equipment, vehicle and software reports from General Accounting should be reconciled to the transfer date.	Department-provided fixed asset report was compared to the SAGE fixed assets report.

Additionally, the annual reporting of sensitive equipment was verified as filed with ATC, signature authorization deletion forms were verified through the eConnect accounts payable imaging system and Cal-Card cancellation was verified through the Purchasing Department.



### Summary

The Department reported \$239,275 in cash, \$1,531,327 in agency funds, \$3,792,025 in fixed assets and \$1,954,768 in other assets. Signature authorization form(s) have been submitted to the ATC's Accounts Payable Section to cancel the outgoing officer's signature authority. Assigned County credit cards and/or Cal-Cards have been returned. A sensitive equipment listing has been filed with Internal Audits within the last year.

The following conditions were noted:

- All cash funds reported on the CSAT agreed to the Internal Audits Section cash database. Reported cash funds totaled \$239,275. However, the cash balances were reported as of the transfer date instead of their authorized amounts. Therefore the amount reported on the form was \$106,350 lower than official County records.
- All agency funds reported on the CSAT agreed to SAP Enterprise Financial Management System records. Reported agency funds totaled \$1,531,327. However, agency funds were reported as of January 14, 2019 instead of the transfer date of January 7, 2019. Therefore, the amount reported on the form was \$450,931 higher than official County records.
- Fixed assets were reported on the CSAT, however they could not be compared to SAGE Fixed Assets records since they were not listed by individual asset. Reported fixed assets totaled \$3,792,025. Therefore, the amount reported on the form was \$2,705,483 higher than official County records.

### Conclusion

The Department's Certified Statement of Assets Transferred form for the incoming official Jason Anderson, District Attorney, with the transfer date of January 7, 2019 was filed timely. However, there were balances that could not be verified as complete when compared to official County records, as well as balances that differed from official County records.



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## Summary and Conclusion

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We recommend that the Department investigate the differences and ensure that department records can be reconciled to county official records for all asset categories.