

County of San Bernardino

Auditor-Controller/Treasurer/Tax Collector
Internal Audits Section

County Fire:

Review of
Certified Statement of Assets Transferred
Date of Transfer – February 16, 2019



Ensen Mason CPA, CFA

Auditor-Controller/Treasurer/Tax Collector

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Auditor-Controller/Treasurer/Tax Collector

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.

Audit Team

Denise Mejico
Chief Deputy Auditor

Menaka Burkitt
Internal Audits Manager

Rachel Ayala
Supervising Internal Auditor III

Melissa Perez
Accountant II



County Fire

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.
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June 11, 2019

Don Trapp, Interim Fire Chief
County Fire Department
157 W. Fifth Street, 2nd Floor
San Bernardino, CA 92415-0451

**SUBJECT: REVIEW OF CERTIFIED STATEMENT OF ASSETS TRANSFERRED
DATE OF TRANSFER FEBRUARY 16, 2019**

In compliance with Article V, Section 1, of the San Bernardino County Charter, we have completed a review of County Fire's Certified Statement of Assets Transferred (CSAT) form for the incoming official Don Trapp, Interim Fire Chief, as of the date of transfer of February 16, 2019. The primary objectives of the review were to determine if the CSAT form was accurate, complete and filed timely with the Auditor-Controller/ Treasurer/Tax Collector (ATC), as required by the County Charter.

County Fire did not submit a CSAT form for incoming official Don Trapp, Interim Fire Chief. Therefore, the CSAT form was not submitted in a timely manner and could not be reviewed for accuracy or completeness.

The County Fire Department is responsible for completing a CSAT form, submitting Signature Authorization form(s) to ATC's Accounts Payable Section to cancel the outgoing officer's signature authority and submitting a Sensitive Equipment listing to ATC IAS within 30 days of receipt of this report. The CSAT 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

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Date Report Distributed: 6-11-19

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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 assets to be transferred for the incoming official Don Trapp, Interim County Fire Chief as of the transfer date, February 16, 2019.

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

Methodology

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.	Auditor obtained cash balances from 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.	Auditor obtained trust and agency 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.	Auditor obtained SAGE fixed asset report.

Additionally, we determined whether the annual reporting of sensitive equipment was filed with the Auditor-Controller/Treasurer/Tax Collector (ATC), Signature Authorization deletion form(s) were submitted to ATC Accounts Payable and whether the Cal-Card was cancelled with the Purchasing Department.



Summary

The following conditions were identified:

- A Certified Statement of Assets Transferred (CSAT) form was not submitted for incoming official Don Trapp, Interim Fire Chief.
- Auditor determined the following balances for County Fire (Department):
 - \$4,055 in cash
 - \$236,332 in agency funds
 - \$65,309,572 in fixed assets
 - Other asset amounts could not be determined
- Assigned County credit cards and/or Cal-Cards have been returned.
- A Signature Authorization form has not been submitted to the ATC's Accounts Payable Section to cancel the outgoing officer's signature authority.
- The sensitive equipment listing has not been filed with Internal Audits Section within the last year.

Conclusion

The Department's CSAT form was not submitted for the incoming official Don Trapp, Interim Fire Chief, with the transfer date of February 16, 2019. Therefore, the CSAT form was not submitted in a timely manner and could not be reviewed for accuracy or completeness.

We recommend that the Department adhere to the San Bernardino County Charter and submit required documents in a timely manner. The CSAT form should be completed within 30 days and maintained at the department level and available upon request. We further recommend that the Department submit Signature Authorization form(s) to ATC's Accounts Payable Section to cancel the outgoing officer's signature authority immediately. Lastly, we recommend the Department submit a sensitive equipment listing to the Internal Audits Section annually.