

# County of San Bernardino

**Auditor-Controller/Treasurer/Tax Collector  
Internal Audits Section**

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**Law and Justice  
Group Administration:  
Subrecipient Monitoring and Program Income Audit**



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# 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

**Maressa Nuñez**  
Accountant III



# Law and Justice Group Administration: Subrecipient Monitoring and Program Income

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**Auditor–Controller/Treasurer/Tax Collector**

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*Assistant Auditor–Controller/Treasurer/Tax Collector*

**June 27, 2019**

**Michael Fermin, Chair**

Law and Justice Group Administration  
655 East Third Street, 2<sup>nd</sup> Floor  
San Bernardino, CA 92415-0061

**SUBJECT: SUBRECIPIENT MONITORING AND PROGRAM INCOME 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 Law and Justice Group Administration (Administration) for the period of July 1, 2017 through June 30, 2018. The primary objective of the audit was to determine whether the Administration is meeting subrecipient monitoring and program income compliance requirements for their federal programs. 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 in compliance 2 CFR 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, including Appendix XI-Compliance Supplement.

We sent a draft report to the Administration on April 2, 2019 and discussed our observation with management on April 8, 2019.

We would like to express our appreciation to the personnel at the Law and Justice Group Administration 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

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Auditor-Controller Audit Committee

Date Report Distributed: June 27, 2019

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### **SUBRECIPIENT MONITORING AND PROGRAM INCOME AUDIT**

#### **The Administration**

The Law and Justice Group Administration (Administration) is under the direction of the Law and Justice Group Chair who is assisted by the Law and Justice Group Administrative Analyst. The Administration enhances the quality of life, provides for the safety of all citizens and promotes the principles of justice within San Bernardino County by coordinating resources and services including justice facilities and information management.

#### **Federal Awards**

During our audit period, the Administration received the following federal awards from the Department of Justice (DOJ):

- 2014 Edward Byrne Memorial Justice Assistance Grant
- 2015 Edward Byrne Memorial Justice Assistance Grant
- 2016 Edward Byrne Memorial Justice Assistance Grant

The Edward Byrne Memorial Justice Assistance Grant (JAG) Program allows states and local governments to support a broad range of activities to prevent and control crime and to improve the criminal justice system, some of which could have environment impacts. The Administration also acts as the pass-through agency for the JAG Program. As the pass-through entity, the Administration is required to monitor the subrecipients of the grant and report program income to the Department of Justice. The subrecipients consist of 16 cities within the County for JAG 2014 and 15 cities within the County for JAG 2015 and JAG 2016.



### **Scope and Objective**

Our audit examined the Law and Justice Group Administration (Administration)'s subrecipient monitoring and program income for the period of July 1, 2017 through June 30, 2018.

The objective of our audit was to determine if the Administration is meeting subrecipient monitoring and program income compliance requirements for its federal programs.

### **Methodology**

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

- Interview of Administration staff.
- Review of the subrecipient monitoring plan created by the Administration.
- Examination of subaward agreements and system generated reports.

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## Audit Finding and Recommendations

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There are no findings for this audit.