

# County of San Bernardino

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

---

## **Public Works - Surveyor: Holiday Accrual 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*

*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

**Steven Ems**  
Internal Auditor III

**Melissa Perez**  
Accountant II



## **Public Works - Surveyor Division**

### **Holiday Accrual Audit**

<b>Audit Report Letter</b>	<b>1</b>
<b>Audit Background</b>	<b>3</b>
<b>Scope, Objective and Methodology</b>	<b>4</b>
<b>Audit Finding and Recommendation</b>	<b>5</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*

**June 20, 2019**

**Kevin Blakeslee, Director**

Public Works Department - Surveyor Division  
825 E. Third Street, Room 101  
San Bernardino, CA 92415-0835

**SUBJECT: HOLIDAY ACCRUAL 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 Department of Public Works - Surveyor Division's (Division) holiday payroll for the period of January 1, 2018 through December 31, 2018. The primary objective of the audit was to determine if hours were properly recorded by employees on fixed holidays. 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 hours were properly recorded by employees on fixed holidays.

We sent a draft report to the Division and discussed the results of the audit with management on June 12, 2019.

We would like to express our appreciation to the personnel at the Department of Public Works - Surveyor Division 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: June 20, 2019

EM:DLM:MCP:oac



## HOLIDAY ACCRUAL AUDIT

### The Department

The Department of Public Works - Surveyor Division's (Division) function is to review subdivision maps as prescribed by state law, prepare legal descriptions and maps for other county departments, assist the public in matters relating to land boundaries and ensure that sound surveying is used in the preparation of maps and plans for project development within the County of San Bernardino.

The Division ensures these maps and plans conform to the conditions of approval, local ordinances, standards for development, and state laws. Field crews perform boundary and construction surveys for other County departments and are responsible for perpetuation of controlling survey monuments.

### Memorandum of Understanding

The County of San Bernardino recognizes several different organizations for separate employee classifications. Each of these organizations negotiate wages, hours and other terms and conditions of employment for the employees under their unit. The agreement of the County and each organization is written in a Memorandum of Understanding (MOU). The MOU used for this audit is the General MOU (2015-2019) and covers the following employee units: Administrative Services, Clerical, Craft, Labor & Trades, Management, Supervisory, Supervisory Nurses and Technical and Inspection. The County recognizes San Bernardino Public Employees Association (SBPEA) Teamsters Local 1932 as the exclusive employee organization for the employees in the stated units.



### Scope and Objective

Our audit examined the time recording of all Department of Public Works – Surveyor Division’s (Division) employees on 14 holidays for the calendar year ended December 31, 2018. The objective of our audit was to determine if hours were properly recorded by employees on fixed holidays.

### Methodology

In achieving the audit objective, the following evidence gathering and analysis techniques were used, including but not limited to:

- Reviewing the General Memorandum of Understanding (2015-2019).
- Gaining an understanding of time recording codes and the various ways Division employees code their time.
- Analyzing payroll entries of all Division employees for 14 holidays.



### **Finding and Recommendation**

There are no findings for this audit.