

# County of San Bernardino

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

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**Registrar of Voters:  
Review of  
Certified Statement of Assets Transferred  
Date of Transfer – May 11, 2019**



**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

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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, CPA**  
Accountant III

**Omar Jarrar**  
Public Service Employee



## Registrar of Voters

### Review of Certified Statement of Assets Transferred

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County of San Bernardino



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

**Ensen Mason CPA, CFA**

*Auditor-Controller/Treasurer/Tax Collector*

**Douglas R. Boyd Sr., ESQ.**

*Assistant Auditor-Controller/Treasurer/Tax Collector*

**Tori Roberts CPA**

*Assistant Auditor-Controller/Treasurer/Tax Collector*

**June 2, 2020**

**Bob Page, Director**

Registrar of Voters  
777 E. Rialto Avenue,  
San Bernardino, CA 92415-07700

**SUBJECT: Review of Certified Statement of Assets Transferred  
Date of Transfer May 11, 2019**

In compliance with Article V, Section 1, of the San Bernardino County Charter, we have completed a review of the Registrar of Voters (Department)'s Certified Statement of Assets Transferred (CSAT) form for the incoming official Bob Page, Director, as of the date of transfer of May 11, 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, as required by the County Charter.

Our review determined that the CSAT form was not filed in a timely manner. The form was complete, however, there was a balance that was reported inaccurately.

The Department is responsible for correcting the amounts on the CSAT form within 30 days of receipt of this report. The updated 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

Distribution of Review Report:

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Grand Jury  
Auditor-Controller Audit Committee

Date Report Distributed: June 2, 2020

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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 (CSAT) 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 CSAT form and worksheet to the ATC's Internal Audits Section (IAS).

## **Scope and Objectives**

Our review examined the CSAT form completed by the Registrar of Voters (Department) for the incoming official Bob Page, Director, as of the transfer date of May 11, 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 CSAT form were correctly stated in accordance with the ICCM Chapter 17-2 Transfer of Assets and Other Property.

## Purpose, Scope, Objectives and Methodology



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

<b>ICCM Requirement</b>	<b>Procedure Performed</b>
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.	Since the Department did not report any trust or agency fund balances, the SAP crosswalk on the Enterprise Financial Management System website was searched to confirm there were no Department trust or agency funds.
ICCM Chapter 17-3 states that fixed asset amounts from the quarterly equipment, vehicle and software reports from General Accounting should be reconciled as of the transfer date.	Department-provided fixed asset amounts were compared to SAP fixed assets reports.

Additionally, we determined whether the annual reporting of sensitive equipment was filed with ATC, a signature authorization deletion was submitted to ATC Accounts Payable and whether the Cal-Card was cancelled with the Purchasing Department.



### Summary

The Registrar of Voters (Department) reported the following on the Certified Statement of Assets Transferred (CSAT) form:

Asset	Amount
Cash	\$1,550
Agency Funds	\$0
Fixed Assets	\$1,753,777

A signature authorization form and assigned County credit cards and/or Cal-Cards did not need to be submitted as this was a transition from Interim Director to Director. A sensitive equipment listing has been filed with the Internal Audits Section within the last year.

The following conditions were noted:

- The Department was required to submit the CSAT no later than May 17, 2019. However, the CSAT was submitted 94 business days late on September 25, 2019.
- The date of transfer provided on the CSAT was June 8, 2019 and did not agree to the EMACS date of transfer of May 11, 2019.
- Fixed assets were reported as \$1,753,777 on the CSAT; however, the amount did not agree with the SAP Fixed Assets records. SAP fixed assets totaled \$1,935,281. Therefore, the amount reported on the CSAT was \$181,504 lower than official County records provided by the Department.

### Conclusion

The Department's CSAT form for the incoming official Bob Page, Director, with the transfer date of May 11, 2019 was not filed timely. The form was complete, however, the date and the fixed assets balance was reported inaccurately.

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