

County of San Bernardino

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

Registrar of Voters:

**Follow-Up of the Sensitive Equipment
Inventory Lists Audit**



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Auditor-Controller/Treasurer/Tax Collector

Mission Statement

The San Bernardino County Auditor-Controller's 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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January 29, 2015

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SUBJECT: Follow-Up of the Sensitive Equipment Inventory Lists 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 a follow-up audit of the Sensitive Equipment Inventory Lists for the period of November 25, 2013 through August 7, 2014. The objective of the audit was to determine if the Department implemented the recommendation contained in the prior audit report. We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing established by the Institute of Internal Auditors.

We have provided a status of the audit finding identified in the original audit report, *Audit of Sensitive Equipment Inventory Lists*, issued on November 25, 2013. The Department has implemented the recommendation from the original audit report.

We would like to express our appreciation to the personnel at Registrar of Voters who assisted and cooperated with us during this engagement.

Respectfully submitted,

Larry Walker

Auditor-Controller/Treasurer/Tax Collector

San Bernardino County

By: 

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Enclosure

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Date Report Distributed: 1/29/2015

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Registrar of Voters:

Follow-Up of the Sensitive Equipment Inventory Lists Audit

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Objective and Scope

The objective of this follow-up audit was to determine whether the Department implemented the recommendation contained in the prior audit report, *Audit of Sensitive Equipment Inventory Lists*, issued on November 25, 2013.

Our audit included examination of original source documents received from county departments by the County Clerk from November 25, 2013 through the date of our field work on August 7, 2014.

Methodology

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

- Reviewing policies and procedures
- Examining original source documents



Prior Finding: Sensitive equipment inventory list was not filed annually with the County Clerk.

County of San Bernardino Policy 11-04 SP3 - Procurement of Goods, Supplies and Equipment-Equipment Control was adopted and was subsequently revised on August 26, 2011 to assure the Board of Supervisors, County management, and the public that appropriate control is maintained over County-owned property below the fixed asset level of \$5,000. Once a department establishes inventory controls of sensitive equipment, a department's inventory list shall be updated on an annual basis and filed with the County Clerk by June 30 of each year. According to the County Clerk, ROV has not filed an annual sensitive equipment inventory list for fiscal years 2011, 2012, and 2013. If an inventory of sensitive equipment is not maintained by ROV as evidenced by its submittal to the County Clerk, ROV cannot ensure that its equipment is safeguarded, increasing the risk of undetected loss.

Recommendation:

We recommend that ROV file the annual sensitive equipment inventory list with the County Clerk within 90 days and subsequently file by June 30 of each year. If there are no sensitive equipment items to report for ROV, then ROV should provide the County Clerk with a memo to that effect.

Current Status: Implemented