

COUNTY OF SAN BERNARDINO

Corrective Action Plan

(Of departments relating to Single Audit findings)

Year ended June 30, 2015

Compiled by

Auditor-Controller/Treasurer/Tax Collector
Internal Audits Section

COUNTY OF SAN BERNARDINO, CALIFORNIA

Corrective Action Plan

Year ended June 30, 2015

Finding 2015-01

Employer Payroll Transmission Reports

Department's Response

We Concur.

Views of Responsible Officials and Corrective Action:

The payroll transmission files are submitted to the Retirement Plan Administrator (SBCERA) after each payroll confirmation. The file retention period in the Employee Management and Compensation System (EMACS) was increased from thirteen months to three years starting in September 2015. The county will maintain these files for at least an additional seven years off-line. EMACS will archive copies quarterly once three years of on-line retention is achieved, beginning on or around September 2018. The employee payroll data which is the basis for the transmission file will continue to be maintained in EMACS indefinitely, in accordance with our retention policy.

The County will use the data in the transmission file which is sent to SBCERA to create the "Employer Payroll Transmission" report. This transaction summary report will aggregate employer retirement contributions and employee retirement deductions, as well as the count of participating employees. These reports will be retained for ten years, which is the same retention period as the transmission file discussed above. The County will reconcile the "Employer Payroll Transmission" report to the amounts reported to SBCERA in the transmission file and to the deductions and employee totals reported in the Payroll Summary Report each pay period.

Name of Responsible Person: Joon Cho, Chief Deputy Controller

Name of Department Contact: Joon Cho, Chief Deputy Controller

Projected Implementation Date: June 30, 2016

COUNTY OF SAN BERNARDINO, CALIFORNIA

Corrective Action Plan

Year ended June 30, 2015

Finding 2015-002

Program: Equitable Sharing
CFDA No.: 16.922
Federal Agency: Department of Justice
Passed-Through: N/A
Award Year: FY 2014-2015
Compliance Requirement: Procurement Suspension and Debarment

Department's Response: We concur.

Corrective Action Plan: The Sheriff's Department updated its Federal Asset Forfeiture Procedures effective December 30, 2014. The update informed staff that they shall verify the sam.gov website prior to entering into any procurement transactions in order to ensure that "covered transactions" are not debarred or suspended from receiving federal funds.

Name of Responsible Person: Carolyn Bondoc, Sheriff's Finance Manager

Name of Department Contact: Jeanette Sanchez, Supervising Accountant III

Projected Implementation Date: Implemented

COUNTY OF SAN BERNARDINO, CALIFORNIA

Corrective Action Plan

Year ended June 30, 2015

Finding 2015-003

Program: Equitable Sharing
CFDA No.: 16.922
Federal Agency: Department of Justice
Passed-Through: N/A
Award Year: FY 2014-2015
Compliance Requirement: Reporting

Department's Response: We concur.

Corrective Action Plan: The Sheriff's Department has strengthened its procedures to reinforce its tracking controls with regards to timely submission of the Equitable Sharing Agreement and Certification Form. On February 18, 2016, the Department updated their Federal Asset Forfeiture Procedure to include the timeline required to ensure timely submission of the form.

Name of Responsible Person: Carolyn Bondoc, Sheriff's Finance Manager

Name of Department Contact: Jeanette Sanchez, Supervising Accountant III

Projected Implementation Date: Immediately