



Ensen Mason CPA, CFA
**Auditor-Controller/
Treasurer/Tax Collector**

SAN BERNARDINO COUNTY

2023–2024
**BIENNIAL
REPORT**



MISSION

The mission of the San Bernardino County Auditor-Controller/Treasurer/Tax Collector (ATC) is to conduct County business in a fair, courteous, and professional manner that is open and accessible to citizens, the business community, and other public agencies.

This office will utilize current and evolving technology to enhance services and improve the reach of those services throughout the region. We will operate efficiently to deliver the highest quality services at the lowest possible cost to the taxpayers of San Bernardino County.

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Ensen Mason CPA, CFA
**Auditor-Controller/
Treasurer/Tax Collector**

SAN BERNARDINO COUNTY



Welcome Message from Auditor-Controller/Treasurer/ Tax Collector (ATC) Ensen Mason

MORE THAN MEETS THE EYE

BY ATC ENSEN MASON

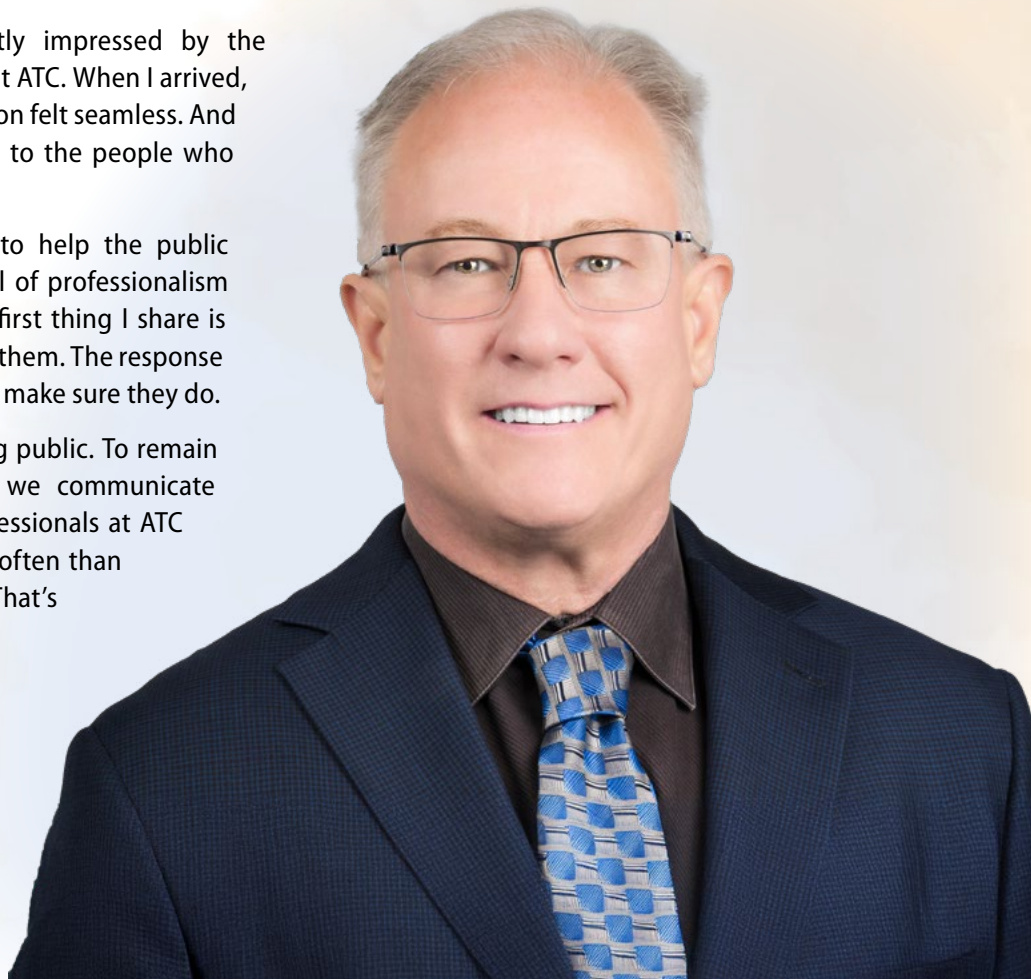
As I enter my seventh year at ATC (has it really been that long?), I think back on all the people I've come to know and admire and the many things I've learned. Having worked outside of government, I realize now what a unique perspective that experience brings—I thought I was well-informed, but I had no idea of the depth and breadth of responsibilities handled by the people in this department. I knew the basics: the four primary titles and, of course, that annual tax bill everyone knows and loves. But the reality is that we have nine divisions, with some of those housing their own specialized teams. It's mind-boggling how much we accomplish under one roof.

Since taking office, I've been consistently impressed by the professionalism and expertise of everyone at ATC. When I arrived, I had no idea what to expect, yet my transition felt seamless. And that wasn't because of me—it was thanks to the people who make this place thrive.

One of my main goals continues to be to help the public understand what we do here and the level of professionalism we bring. When I speak to the public, the first thing I share is what each division does and how it benefits them. The response I usually get is, "I had no idea." It's my job to make sure they do.

Ultimately, our employers are the taxpaying public. To remain accountable to them, it's essential that we communicate openly about the important work the professionals at ATC do on behalf of all county residents. More often than not, the response I hear is, "I had no idea." That's exactly why I make it a priority to share what ATC does whenever I speak to the public. The report you're holding is a tangible reflection of that commitment to transparency and engagement.

~Ensen





EXECUTIVE MANAGEMENT TEAM

* Photo features 2023 and 2024 Executive Management Team *

Back Row Left to Right:

Parth Bhatt, *Chief Deputy Treasurer*
Denise Mejico, *Chief Deputy Auditor*
Vanessa Doyle, *Chief Deputy Controller*
Rhawnie Berg, *Chief Deputy, Disbursements*
Don Le, *Chief Deputy, Information Technology*
Franz Zyss, *Chief Deputy, Property Tax*

Front Row Left to Right:

Linda Mikulski, *Chief Deputy Tax Collector*
Diana Atkeson, *Assistant Auditor-Controller/Treasurer/Tax Collector*
Ensen Mason, *Auditor-Controller/Treasurer/Tax Collector*
John Johnson, *Assistant Auditor-Controller/Treasurer/Tax Collector*
Sonia Hermosillo, *Chief Deputy, Revenue Recovery*
Rowena Barcelona-Nuqui, *Chief Deputy, SAP Center of Excellence*

ATC MASON'S EXECUTIVE MANAGEMENT TEAM

brings together over 400 years of combined expertise across a wide range of disciplines, including accounting, finance, information technology, law, and auditing of County departments, offices, and special districts. Their experience spans leadership in both private firms and public agencies, strategic investing and fund management, tax collection, payroll processing and compliance, property tax apportionment, and redevelopment successor agency oversight.

With this depth and breadth of knowledge, ATC leadership possesses the power, insight, and capability to effectively serve the residents and taxpayers of San Bernardino County.

2025 EXECUTIVE MANAGEMENT TEAM

While this report covers accomplishments from the 2023 and 2024 calendar years, we would like to acknowledge updates to ATC's leadership that took effect in January 2025 to accurately reflect the current organizational structure.

In January 2025, John Johnson announced his planned retirement from the position of Assistant Auditor-Controller/Treasurer/Tax Collector, effective December 31, 2025. Vanessa Doyle was appointed as his successor and has begun transitioning into the role. Additionally, Mima Ugbo now serves as Chief Deputy Controller.

Linda Mikulski transitioned from her role as Chief Deputy Tax Collector to serve as the Property Tax Collection System Implementation Officer. She is scheduled to retire in September 2025. Following this transition, Shay Younger was appointed Chief Deputy Tax Collector.

All other Chiefs have remain in their respective positions.

ABOUT SAN BERNARDINO COUNTY

COUNTY OVERVIEW

San Bernardino County is a diverse public service organization serving America's largest county. We are governed by an elected Board of Supervisors and dedicated to creating a community where nearly 2.2 million residents can prosper and achieve well-being as outlined in the Countywide Vision. It is comprised of 42 departments and agencies, which are staffed by more than 25,000 public

service professionals who provide a wide range of vital services in the areas of public safety, health care, social services, economic and community development and revitalization, fiscal services, infrastructure, recreation and culture, and internal support. San Bernardino County's organizational culture is defined by the four pillars of value, innovation, service, and vision.

COUNTYWIDE VISION STATEMENT

WE ENVISION a complete county that capitalizes on the diversity of its people, its geography and its economy to create a broad range of choices for its residents in how they live, work and play.

WE ENVISION a vibrant economy with a skilled workforce that attracts employers who seize the opportunities presented by the county's unique advantages and provide the jobs that create countywide prosperity.

WE ENVISION a sustainable system of high-quality education, community health, public safety, housing, retail, arts and culture, recreation and infrastructure, in which development complements our natural resources and environment.

WE ENVISION a model community which is governed in an open and ethical manner, where great ideas are replicated and brought to scale, and all sectors work collaboratively to reach shared goals.

FROM OUR VALLEYS, ACROSS OUR MOUNTAINS, AND INTO OUR DESERTS, we envision a county that is a destination for visitors and a home for anyone seeking a sense of community and the best life has to offer.



BOARD OF SUPERVISORS



COL. PAUL COOK (RET.)
First District Supervisor



DAWN ROWE
CHAIRMAN
Third District Supervisor



JESSE ARMENDAREZ
Second District Supervisor



CURT HAGMAN
Fourth District Supervisor



JOE BACA, JR.
VICE CHAIR
Fifth District Supervisor

** Elected officials as of January 2025 **



OTHER COUNTY ELECTED OFFICIALS



Ted Alejandre
*County Superintendent
of Schools*



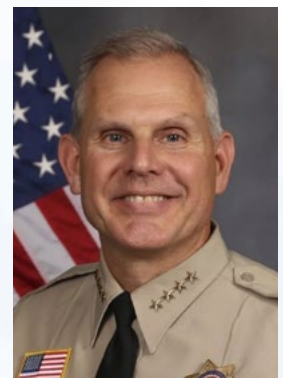
Jason Anderson
District Attorney



Chris Wilhite
SEP 2022–JAN 2025
*Assessor-Recorder-
County Clerk – Appointed*



Josie Gonzalez
JAN 2025–JAN 2027
*Assessor-Recorder-
County Clerk*



Shannon Dicus
*Sheriff-Coroner-
Public Administrator*

** Elected officials as of January 2025 **

ATC 2023-24 ACCOMPLISHMENTS

2023

ATC Mason halted Chapter 8 tax sales in April 2023 in anticipation of the Supreme Court ruling on *Tyler v. Hennepin County, Minnesota, et al.* Motivated by concerns regarding a loophole in state law allowing for home equity theft, ATC Mason has been a vigilant advocate for taxpayers.

ATC Mason testified in front of the California Senate Revenue and Taxation Committee on April 24, 2024, in support of Senate Bill (SB) 964, which seeks to put an end to a practice known as “equity theft.” ATC Mason explained during his testimony that the Chapter 8 process is unconstitutional and in direct violation of the Fifth Amendment and the recent Supreme Court ruling.

ATC Mason and staff were recognized with four 2023 National Association of Counties (NACo) Achievement Awards – two in County Administration and Management, one in Financial Management, and one in Information Technology.

The Controller Division earned three prestigious financial reporting awards including the California State Controller’s Office (SCO) State Controller’s Award for Counties Financial Transactions Reporting, received 17 consecutive years and 18 overall (2004 and 2006–2022); the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the Annual Comprehensive Financial Report (ACFR), received 35 consecutive years (1988–2022); and the Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR), received 17 consecutive years (2006–2022).

The Treasurer Division made significant revisions to the Investment Policy Statement to allow the County to lock in higher interest rates over a longer term, thus significantly boosting the returns on the County’s investments.

The Property Tax Legacy Systems Replacement Project team successfully completed 8 out of 14 project milestones on time and within budget, demonstrating excellent project management and adherence to the established schedule. Substantial progress has been made in building out custom functionality within *TaxSys*, leveraging San Bernardino County’s deep expertise to create a tailored solution that addresses the unique needs of California counties.

The Internal Audits Division completed the transition to an upgraded audit workpaper software platform, TeamMate+, to perform online auditing.

The SAP Center of Excellence implemented the SAP Inventory module for the Arrowhead Regional Medical Center’s Cardiac Catheterization Lab, Interventional Radiology, and Gastrointestinal Operating Room departments.

The Tax Collector secured collections rate for fiscal year 2022–2023 was 98.45%, translating to \$3.62B collected by June 30, 2023.

The Disbursements Division implemented an electronic W-2 filling solution that provided automation tools to efficiently manage the W-2 generation process for poll workers. The solution eliminates a manual process by providing an automated solution, significantly improving accuracy, efficiency, and employee satisfaction levels.

The Internal Audits Division received and processed 236 reports of wrongdoing through the ATC Fraud, Waste, and Abuse Hotline. During this period, 240 reports were closed, resulting in 4 cases with corrective action and 59 referred to other County departments.

The team of dedicated *Revenue Recovery Officers collected \$32 million* overall for Arrowhead Regional Medical Center and San Bernardino County Courts, with a record high of \$5.8 disbursed to victims.

The Property Tax Division processed 12,161 tax refunds claimed by taxpayers in the amount of \$32,724,796 excluding supplemental roll refunds.

The Information Technology Division collaborated with the County Innovation and Technology Department to implement a secondary firewall for enhanced security protections. This secondary firewall was introduced to add additional layered security, application whitelisting, and monitoring services.

In October 2023, *26 ATC employees completed a comprehensive six-hour training session* covering first-aid, CPR, and the operation of Automated External Defibrillator (AED) machines. Additionally, ATC Mason generously extended this training opportunity to various departments, including Land Use Services and Regional



ATC Ensen Mason, Assistant ATC Diana Atkeson, Chief Deputy Controller Vanessa Doyle, Management Services Manager Shay Younger, General Accounting Manager Mima Ugbo and Controller division staff receive 2024 Financial Awards from the Board of Supervisors.

Parks. This training and certification enhance the overall safety preparedness and response capabilities at ATC.

On August 31, 2023, *ATC participated in the Local Assistance Center (LAC)* in Yucaipa to provide information to property owners affected by the mudslides as a result of 2023 Tropical Cyclone Hilary and was featured in an KNBC-LA news segment.

ATC's first-floor portrait gallery has two new additions: former County Auditor William L.G. Soule and Tax Collector Clarence F. Jones. These historical gems were discovered by a diligent former ATC employee, Ron Boyer, who was duly recognized for his persistent efforts. Ron's mission continues as he searches for the 9 remaining missing portraits. Delve into more of ATC's rich history on page 77.

ATC hosted a hiring event in May 2023 in collaboration with the Human Resources Department which expedited background checks and interview procedures, enabling ATC to extend immediate, on-the-spot job offers. This innovative approach streamlined the hiring process and enhanced the overall recruitment experience for both ATC and applicants.

Several improvements were made to the building. The roof was strengthened and over 150 openings were patched, tested, and fixed. All roof drains underwent inspection and repair, as did all the roof flashing. Two new steel-reinforced

bollards were installed near the public entrance, reducing the gap between them to ensure smaller cars cannot squeeze through, thus maintaining pedestrian safety.

The ATC Employee and Cultural Appreciation Committee successfully hosted three, well attended What's Your Story featured speaker sessions in 2023 as part of their mission to provide cultural and educational experiences and promote inclusivity at the workplace. The speakers included Mima Ugbo, General Accounting Manager, Controller Division; Ignacio Nunez, Code Enforcement Chief, Land Use Services Department; and Parth Bhatt, Chief Deputy Treasurer, Treasurer Division.

The ATC Employee and Cultural Appreciation Committee hosted its inaugural Taste of ATC and invited all employees to participate in this multicultural potluck experience promoting diversity and inclusion by offering a wide variety of dishes to sample and share. It was a delicious success.

ATC hosted Take Your Child to Work Day on April 27, 2023, for 31 energetic kids. They relished in a full behind-the-scenes tour of ATC operations, compelling presentations by each of the nine divisions, a delicious lunch catered by Alfredo's Restaurant in downtown San Bernardino, lots of prizes, candy and goody bags, and a mind-boggling fidget spinner/Rubik's cube combo toy courtesy of ATC Mason.

ATC 2023-24 ACCOMPLISHMENTS

2024



ATC Ensen Mason and ARC Chris Wilhite explain the vital roles of the County Tax Collector and County Assessor in a featured two-part video series.

ATC Mason and Chris Wilhite, Assessor-Recorder-Clerk, teamed up for a two-part video series to educate taxpayers about the property tax process, breaking down the property tax bill, explaining how the funds are allocated, and discussing the purpose of the supplemental tax bill for new homeowners. Videos are available for your viewing on ATC social media.

ATC earned a record-breaking eight 2024 National Association of Counties (NACo) Achievement Awards – one in County Administration and Management, three in Financial Management, three in Information Technology, and one in Risk and Emergency Management.

The Controller Division earned three prestigious financial reporting awards including the California State Controller's Office (SCO) State Controller's Award for Counties Financial Transactions Reporting, received 17 consecutive years and 19 overall (2004 and 2006–2023); the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the Annual Comprehensive Financial Report (ACFR), received 36 consecutive years (1988–2023); and the Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR), received 18 consecutive years (2006–2023).

The County Investment Pool exceeded the \$15 Billion threshold, reaching a record high cashbook balance of

\$15,541,230,438.54 on April 30, 2024. This marks the first time the County Investment Pool has exceeded \$15 billion. The County Investment Pool cashbook value has increased by over \$8 billion since ATC Mason was sworn into office on January 7, 2019.

The Information Technology Division modernized and unified the digital presence of all ATC divisions, integrating advanced features like Zendesk, chatbot support, and a robust document repository to enhance user experience and operational efficiency.

The Property Tax Division apportioned \$5.07B in property taxes to approximately 600 taxing agency accounts for the fiscal year ending June 30, 2024, and processed 11,916 tax refunds claimed by taxpayers in the amount of \$29.8M, excluding supplemental roll refunds.

The Revenue Recovery Division collaborated with the San Bernardino Superior Court to implement necessary updates to debtor accounts in compliance with new legislation. Over 76,000 cases were impacted, and staff worked diligently to relieve penalties associated with these cases. The accounting staff successfully launched a reconciliation project to assure all impacted accounts were accurately adjusted and compliant with legislation.

The Tax Collector secured collections rate for fiscal year 2023-24 was 98.31% and the unsecured collections rate was 95.76%, translating to \$3.9B and \$185.6M, respectively, collected by June 30, 2024.

The Disbursements Division continued to increase the use of paperless documents in both Central Payroll and Accounts Payable during 2024. Central Payroll continued to improve the Payroll Electronic Document System (PEDS) to securely receive confidential payroll documents from County departments. Prior to PEDS, these documents were received by courier, third-party email, interoffice paper mail, and fax. This secure electronic delivery improved the administration of the County's payroll processing by providing a safe, secure, and self-managed solution, streamlining the County's payroll document transfer, file management, and archival processes.

ATC participated in the Local Assistance Centers (LAC) for impacted residents of the Bridge and Line fires. San Bernardino County and Los Angeles County partnered at the Fairplex in Pomona on September 20 and Way World Outreach in San Bernardino on September 21 and 23 to provide information to affected property owners.

The ATC Employee and Cultural Appreciation Committee successfully hosted three engaging and impactful What's Your Story featured speaker sessions in 2024. The speakers included Franz Zyss, Chief Deputy, Property Tax, Property Tax Division; Penelope Chang, Administrative Analyst III, CAO Finance & Administration; and Beatha Davis, Director, Regional Parks. These presentations align with the goal of fostering cultural understanding in the workplace through educational experiences.

The SAP CoE implemented an SAP outbound interface of all inventory materials to ARMC Epic software and an inbound interface from Epic to automate the goods-issue process in SAP.

ATC contributed to the County's weekly electronic newsletter, San Bernardino County Update, featuring *A Look Back in Time*, offering County employees an opportunity to learn more about ATC's history from 1853 to present.

ATC added four LifeVac Resuscitation choking kits to its arsenal of emergency preparedness equipment which already includes four AED machines, emergency backpacks for all employees, and a plethora of first aid supplies.

ATC's Intern Program is thriving. The 2023 intern program received 49 applications for 17 available positions, and the 2024 intern program received over 140 applications for 16 available positions. This overwhelming response indicates the growing popularity and reputation of our internship program among students. They're attracted by the invaluable real-world experience they gain in critical areas like accounting, finance, or

information technology, which maximizes ATC's ability to accomplish strategic goals, recruit top talent, and build strong relations within the community. Recruitment was expanded to additional universities in 2024 including University of Redlands; California State University, San Bernardino; University of California, Riverside; California State Polytechnic University, Pomona; California State University, Fullerton; California Baptist University; University of La Verne; Azusa Pacific University; Mount Saint Mary's University; College of the Desert; Citrus College; and Platt College.

The ATC Employee and Cultural Appreciation Committee partnered with Shoes that Fit, a local non-profit organization, for their Annual Backpack Campaign. ATC filled 55 backpacks in 2023 and 60 backpacks in 2024 with athletic shoes, socks, and a selection of school supplies for kids ages 8-18. Shoes that Fit tackles one of the most visible signs of poverty in America by giving children new shoes to wear to school. New shoes give kids a boost of confidence to attend school with dignity and joy, helping them feel prepared to learn, play, and thrive.

The ATC Employee and Cultural Appreciation Committee hosted a food drive in partnership with Helping Hands Pantry, a local food bank in San Bernardino. ATC employees generously donated over 30 pounds of canned goods and non-perishable food items, making a significant impact on improving the lives of individuals and families facing food insecurity.

The ATC Employee and Cultural Appreciation Committee hosted Taste of ATC: Small Bites and Snack Spooktacular. Both gatherings attracted a crowd of over 100 enthusiastic employees, showcasing a diverse array of delectable cuisine from more than 30 submissions.

A record-breaking 42 kids participated in the annual Take Your Child to Work Day on Thursday, April 25, 2024. The day featured captivating exhibitions from each of the department's nine divisions, a first-hand look at day-to-day operations at ATC, and finger-licking good catered BBQ lunch from Famous Dave's. ATC Mason provided the kids with afternoon entertainment (and a way to work off all the sugar) with video game trucks and several exhilarating games of fully supervised parking lot laser tag, along with a shake-a-word scramble game.

The ATC Employee and Cultural Appreciation Committee enthusiastically participated in The Children's Fund's Annual Celebration of Giving Toy Drive in 2023 and 2024. The campaigns spanned three weeks, receiving overwhelming support from employees. ATC collaborated to gather new toys, gift cards, and cash donations to brighten the holidays for local children. The generous contributions included over 200 toys, \$500 in gift cards, and \$450 in cash directly benefiting The Children's Fund.

INNOVATION IN MOTION, COMMITMENT IN ACTION

TURNING VISION INTO REALITY: PTLSR PROJECT'S JOURNEY TO 2025

One of the most forward-thinking initiatives undertaken by ATC Mason since his inauguration in 2019 was the ambitious decision to replace the Department's antiquated property tax systems. These aging 1980s-era solutions, once robust, had long been declared obsolete, with their failure posing significant risks to the efficiency of tax processing and government services in San Bernardino County. Recognizing the urgent need for modernization, ATC Mason spearheaded the Property Tax Legacy Systems Replacement (PTLSR) project—a bold, multi-year endeavor to transition to a state-of-the-art, cloud-based system that would support the County's property tax functions well into the future.

Through the pandemic and the subsequent year, County staff methodically documented over 135 major business processes and developed a comprehensive Request for Proposal (RFP) that earned wide praise for its quality. After a rigorous selection process, the County chose Grant Street Group's *TaxSys* as the replacement system. In May 2022, the Board of Supervisors approved a \$58 million contract for the implementation and 10-year support of *TaxSys*.

The project, organized into 14 critical milestones, remains on track for a go-live date in July 2025.

As of December 2024, the PTLSR project is 2.5 years into its 3-year implementation phase, and

progress has been impressive. The Data Conversion Team is tackling one of the most complex aspects of the transition: converting 12 years of property tax bill data into the new system. Using an iterative, monthly approach, the team has managed to achieve impressive data integrity results in converting datasets. Systematically addressing nuances from decades of evolving data and formats in over 12 million bills reflects the dedication and expertise of County's business and technical staff.

Meanwhile, the Application Team has successfully completed 8 out of 14 project milestones on time and within budget, demonstrating excellent project management and adherence to the established schedule. The configuration of Tax Collector functionality—the most mature aspect of *TaxSys*—is now complete and ready for testing. On the Auditor-Controller side, substantial progress has been made in building out custom functionality within *TaxSys*, leveraging San Bernardino County's deep expertise to create a tailored solution that addresses the unique needs of California counties.

Milestone 9, which contains Auditor-Controller business processes such as Manual Corrections, Apportionment, and Distribution, is expected to be achieved soon, with the team anticipating that time can be made up enroute to Milestone 10, which includes Educational Revenue Augmentation Fund (ERAF) and Tax Increment Financed Districts, by December 2024 year-end.

The PTLSR project's success is the result of strong collaboration across all divisions of ATC, including Administration, Information Technology, Property Tax, and Tax Collector. Despite the complexities and tight deadlines, the team continues to meet each challenge with determination and high morale. Vendor Grant Street Group is also playing a pivotal role, enhancing their product based on the County's feedback and expertise, to meet the evolving needs of property tax systems throughout California.

As we approach the final stretch of this vital project, the PTLSR initiative continues to exemplify ATC's commitment to innovation, efficiency, and service to the residents of San Bernardino County.

ADMINISTRATION



John Johnson
*Assistant Auditor-Controller/
Treasurer/Tax Collector*



Diana Atkeson
*Assistant Auditor-Controller/
Treasurer/Tax Collector*



Keri Rose, CPA
Administrative Supervisor



Ensen Mason CPA, CFA
Auditor-Controller/Treasurer/Tax Collector

THE ADMINISTRATION SECTION supports all sections of the Department and provides guidance and assistance to the Department and the public. Responsibilities include providing support to the Auditor-Controller/Treasurer/Tax Collector and the Assistant Auditor-Controller/Treasurer/Tax Collectors, managing personnel and oversight duties, preparing and administering the Department's \$54 million budget, and processing the Department's payroll and payables. The Administrative Support Section also processes printing requests, manages and orders supplies, issues security cards, and oversees building maintenance and repairs. Mandated training for Department employees is scheduled and tracked by Administration to meet the County's requirements.





ATC EARNs NATIONAL ACHIEVEMENT AWARDS

2023

ATC Ensen Mason and his staff were recognized by the National Association of Counties (NACo) with four 2023 Achievement Awards – two in County Administration and Management, one in Financial Management, and one in Information Technology. The awards honor innovative, effective county government programs that strengthen services for residents.

"I'm so proud of our outstanding ATC staff who year after year continue to innovate and strive to improve our service to the public," said Mason. "These four 2023 Achievement Awards add to our 15 earned since 2019. Nineteen national awards over five years represents a tremendous accomplishment by this department with support from the Board of Supervisors and our Chief Executive Officer."

Below is a summary of ATC's award-winning programs:

COUNTY ADMINISTRATION AND MANAGEMENT



Electronic W-2 Filing Solution This application, engineered and developed entirely in-house by ATC's Information Technology Division and Central Payroll staff, directly integrates and extracts poll worker payroll

information from multiple data sources to generate the Form W-2 print files and create the Social Security Administration's (SSA) system interface file format for electronic W-2 wage filing. The solution provides reporting functionality and the ability to review the system-validated and reconciled information before exporting the Form W-2s and the official electronic file. ATC staff was able to develop this automated solution that saves hundreds of hours of manual and error-prone labor previously required by Central Payroll staff in past years.



Transient Occupancy Tax (TOT) Modernization Program A new automated system aimed to digitally transform the manual TOT management process and streamline the collection and processing workflows associated with collecting these taxes. This Program has successfully addressed the challenge to effectively manage and process the high volume of quarterly tax returns with limited staffing. The automated process and workflow logic enhancements mitigate errors and provide a chain of custody for tracking tax payments, resulting in improved processing times and accountability. This innovative approach, ease of use, and digital transformation of this



Assistant ATC Diana Atkeson receives the 2023 National Association of Counties (NACo) Award on behalf of the ATC department from the San Bernardino County Board of Supervisors.

BEST IN THE NATION!

**SAN BERNARDINO COUNTY WON
160 NATIONAL AWARDS IN 2023**

Award-Winning Department:

AUDITOR- CONTROLLER/ TREASURER/ TAX COLLECTOR



CELEBRATING WINS FOR:

*County Administration
and Management*

Awarded for:

- Electronic W-2 Filing Solution
- Transient Occupancy Tax Modernization Program

Information Technology

Awarded for:

- Penalty and Interest Refunds Project

Financial Management

Awarded for:

- Tax Collection Fee Study & Analytics



Program directly benefit County operators and improve processing efficiency. Moreover, in this new TOT solution, all TOT accounting records are securely stored and managed in the cloud and can be searched and accessed safely.

FINANCIAL MANAGEMENT



Tax Collection Fee Study & Analytics The Tax Collector and Information Technology divisions collaborated to find a financial analysis solution that would be more efficient and accurate for studying the tax collection fees. The solution comprises several processes, including data extraction, transformation, loading the data, processing data analytics models, and generating analytics outputs. The objectives of this program were to provide a true business analytics solution for an antiquated process and to increase efficiencies by providing the summary statistic that can quantitatively describe and summarize the fee collection information to identify trends and relationships for further analysis to drive decision-making.

INFORMATION TECHNOLOGY



Penalty and Interest Refunds Project The Tax Collector, Property Tax and Information Technology divisions collectively developed a solution that integrated with the 40-year-old mainframe system to monitor the property tax downward corrections and automatically determine refunds eligible for penalty and interest refunds while calculating the correct amount. The Penalty and Interest Refunds Project utilizes a single uniform platform for review, approval, and upload for proper processing. This innovative solution eliminates the tedious manual process, reduces processing times, extends department resources, and issues taxpayers their refunds in a timely manner.



ATC staff attend the NACo award ceremony.




ACHIEVEMENT AWARDS

2024


ATC Ensen Mason and his staff were recognized by NACo with a record-breaking eight 2024 Achievement Awards – one in County Administration and Management, three in Financial Management, three in Information Technology, and one in Risk and Emergency Management. The awards honor innovative, effective county government programs that strengthen services for residents. This brings ATC's total of NACo Achievement Awards received to date to a whopping **27 awards**.

"The staff at ATC continues to impress me daily, earning eight more NACo awards this year," said Mason. "These awards belong to them and provide a rare opportunity to acknowledge and share the hard work being done on the public's behalf."

COUNTY ADMINISTRATION AND MANAGEMENT

 **Robotic Processing Automation Solution for Bankruptcy Bill Corrections** This solution, developed collaboratively by the Property Tax and Information Technology divisions, is a landmark project designed to redefine the landscape of public administration through the innovative application of technology. This program was specifically designed to address the significant challenges presented by outdated mainframe systems and the notable shortage of specialized programming skills. By automating a comprehensive suite of data entry tasks, the project aimed to dramatically enhance administrative efficiency, modernize operational processes, and eradicate the systemic inefficiencies inherent in legacy systems.

FINANCIAL MANAGEMENT

 **Check Image Retrieval** Created by the Treasurer, Disbursements and Information Technology divisions, this solution replaces the legacy system used to access financial data from various resources. ATC quickly developed a check viewing image solution compatible with existing business processes to serve the needs of ATC and other entities that rely on ATC's financial services bringing additional business value to our government

agencies. ATC's inhouse developed system utilizes an encrypted centralized data extracting method, a secure cloud-based data repository, and a front-end web interface that surpasses expectations and brings additional business value to our government agencies.



Property Tax Geographic Information Systems (GIS) Dashboard In the evolving landscape of public administration, where transparency and accessibility are increasingly valued, ATC has embarked on a pioneering journey culminating in the development of the Property Tax GIS Dashboards application, an innovative initiative designed to harness the power of GIS technology. Developed collaboratively by the Property Tax and Information Technology divisions, the primary objective of this initiative is to transform the way property tax information is accessed, understood, and utilized by the public and taxing agencies. Recognizing the challenges posed by the complexities of property tax systems, the program aims to distill and present data in a manner that is easily navigable and interpretable. This effort aligns with broader goals of fostering informed public discourse, enhancing civic engagement, and promoting transparency in government operations.



Assistant ATC Diana Atkeson receives NACo award recognition on behalf of the ATC department from Chief Financial Officer Matthew Erickson.



Assistant ATC's John Johnson and Diana Atkeson present the 2024 NACo pins to Division Chiefs whose divisions earned awards.



Trophy **Treasury Investments/Cashflow Analytics Dashboard** Developed in PowerBI, this dashboard is a comprehensive analytics tool designed to provide near real-time insights into the Treasury portfolio. The dashboard is an excellent demonstration of use cases for government entities that have data stored in various places and serves as a creative solution to enhance analytics and decision making. The primary objectives of the Treasury analytics dashboard include enhancing decision-making capabilities, ensuring compliance with investment policies, forecasting liquidity for strategic planning, and optimizing portfolio performance.

INFORMATION TECHNOLOGY

Trophy **SAP Concur Travel & Expense Implementation** This solution replaces the SAP travel management software with a cloud-based software that simplifies travel, expense, and management for transparency and greater control for the County. The SAP Center of Excellence team has provided the County with enhanced efficiency, controlled costs, and enforced policy compliance, and has improved the overall travel experience for all staff traveling on County business.

Trophy **Cyber Security-Bytes Program** ATC took significant strides in advancing its cybersecurity agenda beyond simply educating staff about potential threats. This expansion involved the strategic implementation of various enterprise-grade hardware and software solutions, recognized as industry best practices. These measures were carefully selected to fortify the organization's overall security infrastructure. This program is a pioneering cybersecurity initiative crafted to address the surging cyber threats against local government entities. By integrating predictive analytics and focusing on psychological design approaches to user security awareness, Security-Bytes has set a new standard in cybersecurity defense mechanisms.



The San Bernardino County Board of Supervisors present National Association of Counties (NACo) awards to County departments.



Generative Artificial Intelligence (Gen-AI) for Knowledge Management The implementation of the Gen-AI program has significantly improved the way business users engage with, search, analyze, and interpret project-related documents, including contracts, business requirements, and requests for proposals (RFP). By leveraging natural language processing (NLP) and machine learning, the system allows users to search more intelligently, returning results that are not only relevant but also contextual. By offering instant access to critical project information and enabling efficient management of project details, this Gen-AI solution not only streamlines project management processes but also sets a benchmark for the integration of advanced technologies in enhancing county government operations and public services.

RISK AND EMERGENCY MANAGEMENT



TeamMate+ Survey: A Shift in Risk Assessment This program, designed by the Internal Audits Division (IAD), replaces the previously time-consuming manual reporting process used for operational and compliance audits across all County departments and special districts. This new program leverages the TeamMate+ software platform, an audit and controls management system. The innovative solution marks a significant step forward, boosting the County's auditing capabilities and enabling a more efficient and practical approach to risk management. In its first year, IAD achieved a remarkable 96% response rate, a clear indicator of its success and the positive reception from departments.

The Administration Division



ATC MASON SOUNDS THE ALARM ON HOME EQUITY THEFT

Since taking office in 2019, ATC Mason has been raising awareness and alerting taxpayers about a widespread practice referred to as “home equity theft,” which he considers unconstitutional.

Very few people are aware of a tax sale loophole created by the State Legislature known as Chapter 8. This practice allows certain nonprofit organizations and taxing agencies to circumvent the public auction process and purchase tax-defaulted real estate for the purpose of public benefit by simply paying the amount owed to redeem the property, plus sales costs, to the County in which the property is located. The public never gets a chance to bid on the property and the former owners never get a chance to receive any equity they may have in the property above the tax amount owed.

In the span of three years, ATC Mason has been vigilant in his efforts to combat home equity theft and advocate for reform.

- April 2022 – ATC Mason appeared before the San Bernardino County Board of Supervisors advocating against Chapter 8.
- April 2023 – ATC Mason suspended Chapter 8 tax sales in San Bernardino County pending the U.S. Supreme Court ruling in *Tyler v Hennepin County, Minnesota*, et al.
- April 2024 – ATC Mason testified in front of the California Senate Revenue and Taxation Committee in support of Senate Bill (SB) 964, which sought to put an end to home equity theft. The bill passed the Senate Revenue and Taxation Committee with a 6-0 vote and was referred to the Senate Appropriations Committee in May 2024; however, it did not move forward.

ATC Mason will continue to advocate on behalf of taxpayers and to pursue changes in legislation to safeguard the equity of property owners in San Bernardino County.



MASON SCORES HISTORIC WIN FOR TAXPAYERS

San Bernardino, CA. – San Bernardino County Auditor-Controller/Treasurer/Tax Collector (ATC) Ensen Mason addressed the County Board of Supervisors this morning attacking a loophole in state law that allows certain non-governmental organizations and taxing entities to take properties they like out of the tax sale schedule and keep them by paying the nominal past due tax costs. “This potential theft of taxpayer equity can only be exposed by putting every property through the public tax sale process and giving everyone the chance to bid on it,” said Mason. “The market determines fair market value, not special interests.”

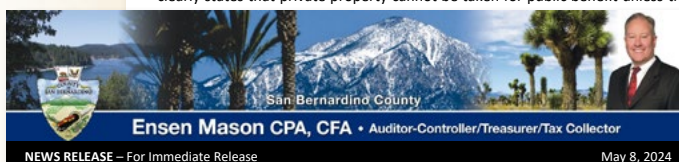
Tax sales are the last resort approach to getting properties back on the tax rolls after more than



Mason Suspends Chapter 8 Tax Sales Pending SCOTUS Ruling

San Bernardino, CA — States and counties across the country often engage in a practice that has been referred to as “home equity theft”. Most counties in California, including San Bernardino County, have routinely taken part in a process known as a Chapter 8 Sale, which is provided for under Chapter 8 of Part 6 of Division 1 of the California Revenue and Taxation Code. This process allows eligible taxing agencies and nonprofit organizations to purchase tax-defaulted real estate for the purpose of public benefit by only paying the back taxes owed plus penalties, fees, and costs associated with the sale. Any equity the property owner has is taken from them – the owner receives no compensation for their property.

Ensen Mason, San Bernardino County Auditor-Controller/Treasurer/Tax Collector, has been sounding the alarm for this practice that he feels is unconstitutional. “The Fifth Amendment clearly states that private property cannot be taken for public benefit unless the owner is paid



Mason Testifies at State Capitol to End Home Equity Theft

San Bernardino, CA — San Bernardino County Auditor-Controller/Treasurer/Tax Collector (ATC) Ensen Mason testified in front of the California Senate Revenue and Taxation Committee on April 24, 2024, in support of Senate Bill (SB) 964, which seeks to put an end to a practice known as “equity theft.” California is out of compliance with the recent *Tyler v Hennepin County, Minnesota*, et al. ruling by the United States Supreme Court regarding home equity theft. On May 25, 2023, the Court unanimously found that Geraldine Tyler plausibly alleged a violation of the Fifth Amendment’s Takings Clause after Hennepin County sold her property to satisfy her delinquent property tax debt worth \$15,000 and kept the remaining \$25,000 value of her equity as a windfall, leaving her with nothing.

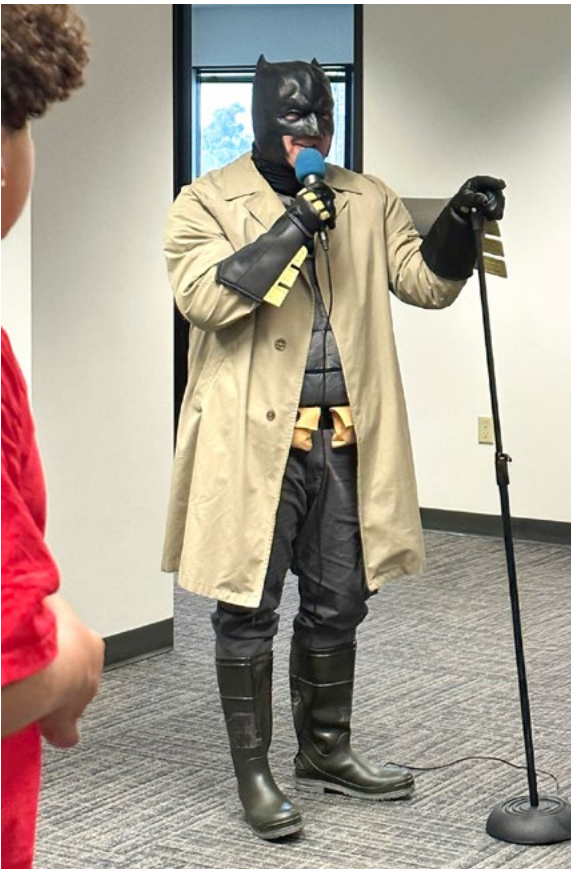
The ruling shined a light on home equity theft in government, forcing the California Legislature to re-evaluate its process, which allows eligible taxing agencies and nonprofit organizations to circumvent the public auction process by purchasing tax-defaulted property for the nominal cost of back taxes, penalties, and fees without paying fair market value to compensate the owner for their equity. SB 964 will close the loophole by requiring properties to either first go through the public auction process to establish fair market value or have the State Board of Equalization conduct a property valuation determining the property interest is worth less than the amount of the defaulted debt before becoming eligible for Chapter 8 sale.

ATC Mason explained during his testimony that the Chapter 8 process is unconstitutional and in direct violation of the Fifth Amendment and the recent Supreme Court ruling. “Which law am I supposed to follow?” he asked. “I need some kind of legislative solution to this,” he urged. “We need to fix this so that we at least are doing things correctly from here on out.”

The bill passed the Senate Revenue and Taxation Committee with a 6-0 vote and was referred to the Senate Appropriations Committee to be heard on May 13, 2024. You can view ATC Mason’s testimony [here](#). The Tax Collector’s Office will be following SB 964 closely in order to protect the rights of property owners.

Read [Mason Scores Historic Win for Taxpayers](#) and [Mason Suspends Chapter 8 Tax Sales Pending SCOTUS Ruling](#) for additional information on ATC Mason’s continued fight to end home equity theft.

TAKE YOUR CHILD TO WORK DAY



Batman made a special appearance in the Internal Audits Division to give the kids some tips about auditing.

ATC participates annually in the national Take Your Child to Work Day. This is a unique opportunity to expose the next generation of leaders to a career in County government, specifically, government accounting; auditing; public agency leadership; public strategic investment and money management; tax collection; processing and disbursement of payroll; property tax apportionment; and information technology, which serve a significant role in County government. Our ATC parents exemplify the principles of public duty and strive for excellence, sharing these values with their children and grandchildren as key components to success.

It is our hope at ATC that we empower and inspire our children to seek future employment in a county government career.

Each of our nine divisions delivers their best in a day full of events and competition, with interactive displays, games, and awards for the kids. The interactive sessions provide a fun and educational experience, keeping the kids entertained throughout the day while the divisions compete for the top spot with their votes.

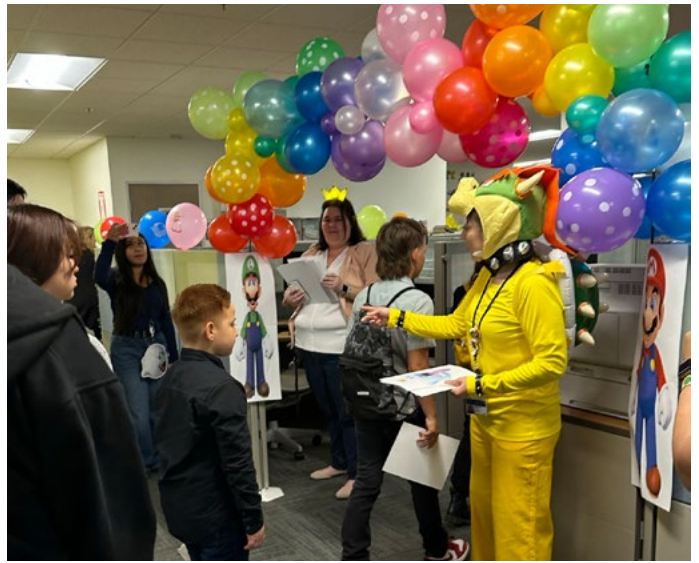


ATC Mason presented the kids with a participation certificate for ATC's 2023 Take Your Child to Work Day.

2023

Thirty-one kids enjoyed learning about their parent's or grandparent's career at ATC on Thursday, April 27, 2023. They relished in a full behind-the-scenes tour of ATC operations, compelling presentations by each of the nine divisions, a delicious lunch catered by Alfredo's restaurant in downtown San Bernardino, lots of prizes, candy, and goody bags, and a mind-boggling fidget spinner/Rubik's cube combo toy courtesy of ATC Mason.

The prize-winning divisions for presentations were selected by the kids. The Kids' Choice Awards went to: First Place, Property Tax—earned Juan Pollo lunch; Second Place, Information Technology—earned a pizza lunch; Third Place, Tax Collector—earned donuts. A special Honorable Mention Award goes to the Internal Audits Division and Batman! Glad to see him share auditing knowledge with the kids during a quick break from Gotham City.



Kids learn about accounting, disaster recovery services, and credit card expenses from the Controller, Disbursements and Property Tax divisions.



The kids learn about the different types of properties that are taxable and how those properties fund essential services from the Property Tax Division.

A record breaking forty-two kids participated in the annual event on Thursday, April 25, 2024. The day featured captivating exhibitions from each of the department's nine divisions, a first-hand look at day-to-day operations at ATC, and finger-licking good catered BBQ lunch from Famous Dave's. ATC Mason provided the kids with afternoon entertainment (and also a way to work off all the sugar) with video games trucks and several exhilarating games of fully supervised parking lot laser tag, along with a shake-a-word scramble game.

The prize-winning divisions for presentations were selected by the kids. Our Kids' Choice Awards went to: First Place, Controller Division—earned Juan Pollo lunch for their riveting transformation into the world of pure imagination Wonka themed demonstration; Second Place, Property Tax

Division—earned a pizza Lunch for their Safari themed tour of property tax reassessment and redevelopment; Third Place, Information Technology Division—earned donuts for their challenging "Among Us" imposter themed mini-games which required gathering clues to solve challenges. Honorable Mentions go to Revenue Recovery, SAP, and Tax Collector who all earned the same number of votes for their creative and interactive presentations. Each division received votes from the kids, and all of them did a great job entertaining and educating them.



Kids enjoy an afternoon break from the division presentations with a round of video games.



One lucky recipient won the golden ticket from the Controller Division.



ATC Mason presented the kids with a participation certificate for ATC's 2024 Take Your Child to Work Day.

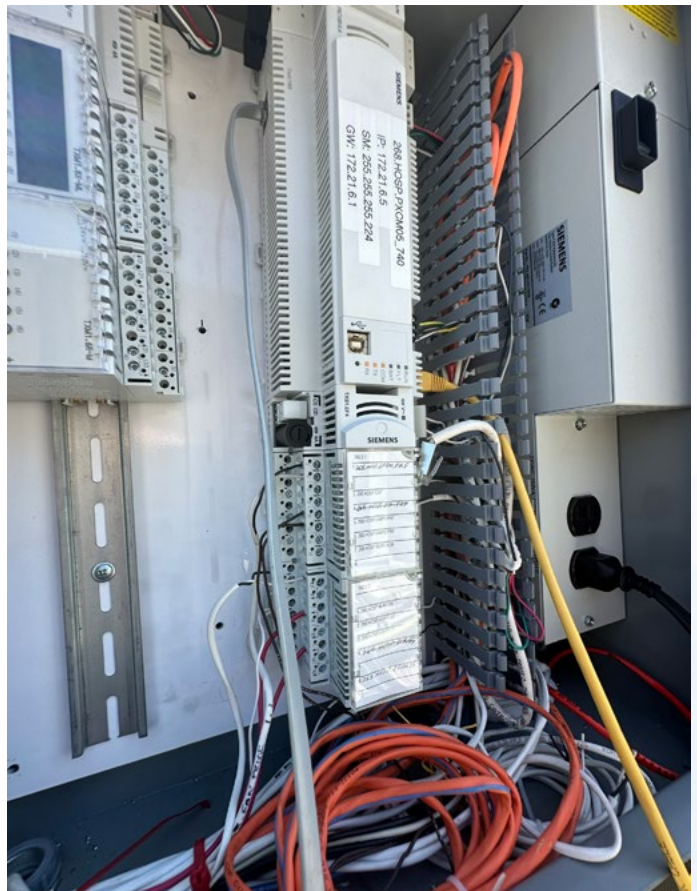
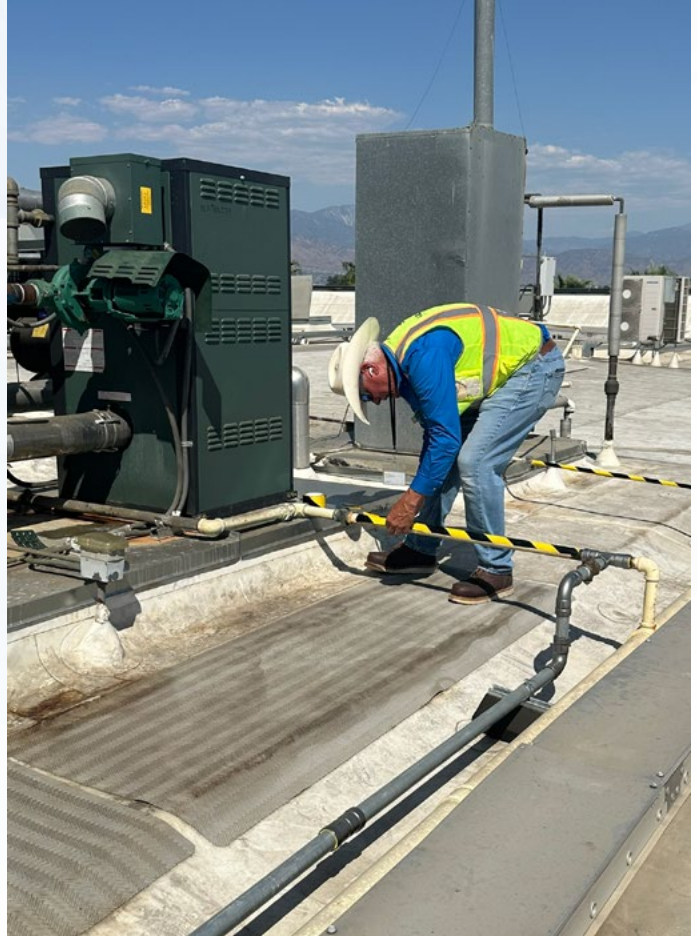


ATC BUILDING UPGRADES & ENERGY EFFICIENCY SOLUTIONS

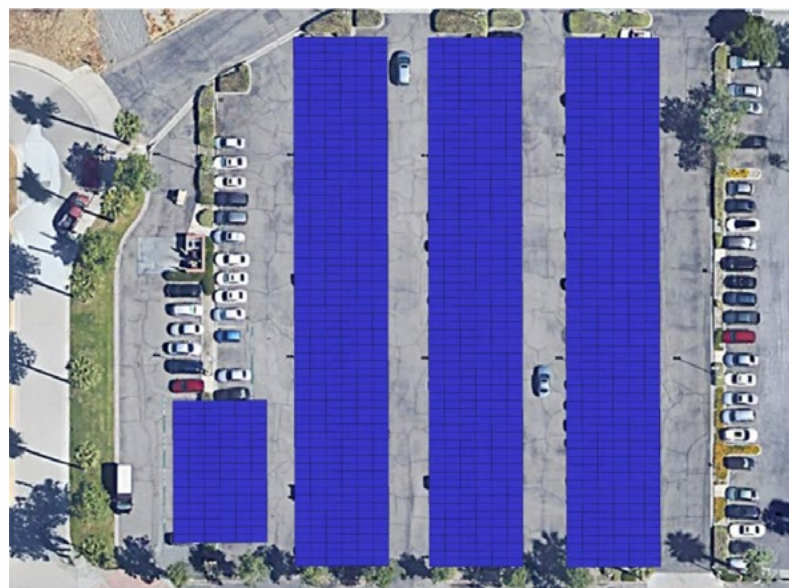
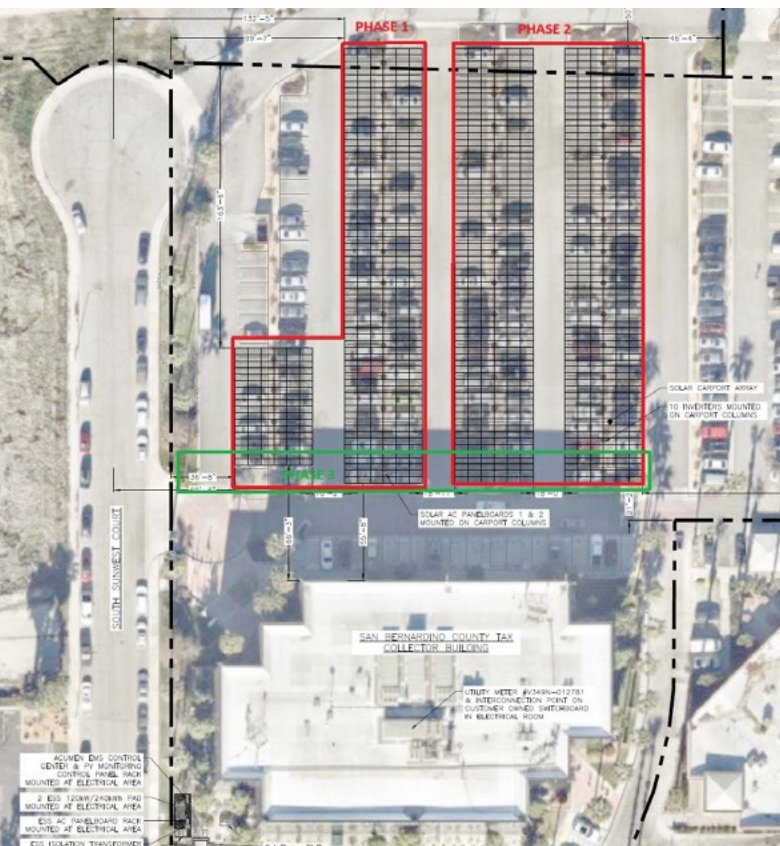
ATC, in alliance with the Project and Facilities Management Department, completed a variety of energy efficient upgrades to the ATC building, including the installation of energy-efficient measures, lighting, and solar photovoltaic (PV) canopies. The upgrades address overdue needed infrastructure improvements in combination with the need to reduce utility and operational costs, maximize energy savings, and provide sustainable opportunities within County owned buildings. The San Bernardino County Board of Supervisors approved the Energy Efficiency Solutions Project on October 24, 2023.

HEATING HOT WATER BOILER

A new high efficiency Raypak h7-100A heating hot water (HHW) boiler was installed with new associated control valves and sensors for the boiler to compensate for the additional heating loss as well as provide backup redundancy. Hot water piping will run to all floors, controlled by direct digital controls. Raypak's Cold Water Start protection system continuously monitors and adjusts inlet temperature to prevent condensation, regulates minimum inlet water temperature during start-up, and activates alarm or shuts down boiler if the minimum requirements are not achieved. This provides ATC employees with additional heating accommodations and comfort options.



ATC Building & Maintenance Coordinator Robert Gordon supervises the installation of the new boiler.



An aerial view of the new photovoltaic carports at ATC.



SOLAR PHOTOVOLTAIC CARPORT

A big feature of the solar and energy conservation improvements to the ATC department are the addition of a PV carport system with a battery energy storage system to the existing parking lot. This provides canopy coverage for vehicles while generating electricity, endorses low carbon achievement, and further integrates green technology into the ATC vernacular. This renewable energy solution reduces operational and maintenance costs and provides a better illumination response during haze, cloudiness, or weak morning light.

Phase one was completed in December 2024 and provides 75 covered parking spots in the ATC north parking lot. Phase two is expected to be complete in early 2025 and will provide an additional 105 covered parking spots to utilize.



LED LIGHTING

Existing interior fluorescent and/or incandescent lighting systems on the first, second, and fourth floors were replaced with high-efficiency, light-emitting diode (LED) systems. The features and benefits of the updated LED systems includes three adjustable lumen output, driver efficiency greater than 85% at full power, and a long lifetime.

TRANSFORMER

Two existing dry-type electrical transformers were replaced with new ultra-efficient K-rated units of similar size and capacity.

The OPAL-R Series E-Saver meaningfully exceeds the U.S. Dept. of Energy's new minimum efficiency law and contributes to green infrastructure, Leadership in Energy and Environmental Design, Net Zero, and carbon footprint reduction goals. Optimal design best practice includes addressing key transformer attributes such as impedance, inrush, fault level, and arc flash to certify smooth integration into an electrical system, avoiding the negative impacts generally associated with high-efficiency transformers, all while keeping audible noise to minimal levels.

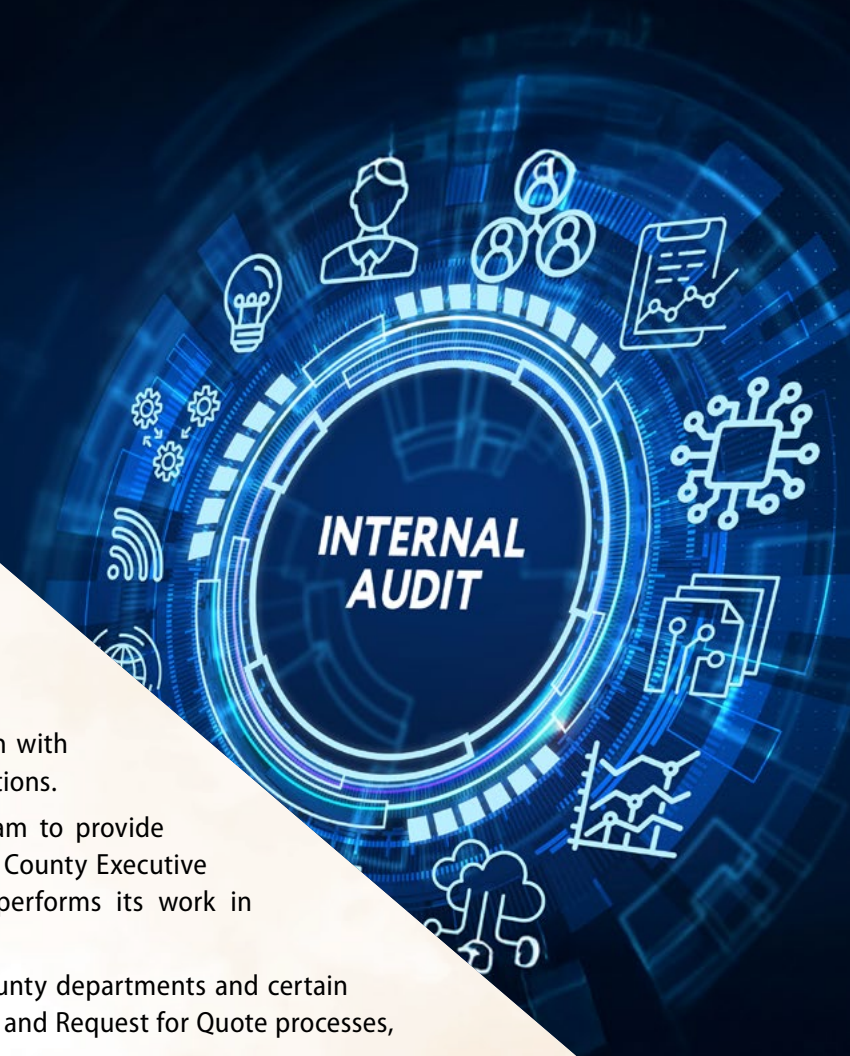


Denise Mejico
Chief Deputy Auditor

INTERNAL AUDITS

THE INTERNAL AUDITS DIVISION of the Auditor-Controller/Treasurer/Tax Collector (ATC-IAD) performs operational and compliance audits of departments, offices, agencies, and special districts governed by the Board of Supervisors. As a result of the audits, ATC-IAD evaluates internal controls, assesses business risks, and provides management with objective appraisals as to the status of operations of the audited organizations, making constructive recommendations to add value and to improve operations. In addition to the primary function of performing internal audits for San Bernardino County, ATC-IAD also:

- Coordinates with Special Districts and external auditors to ensure that the Special Districts Financial Transactions Reports and Government Compensation in California reports are submitted to the State Controller's Office timely and accurately each year.
- Coordinates with all County departments and external auditors to ensure that the Single Audit required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) is performed according to federal audit requirements and within federal deadlines.
- Manages the Fraud, Waste, and Abuse Hotline, which is available to employees and the public 24 hours a day, 7 days a week. ATC-IAD receives each report and takes appropriate action either through referral within the County's jurisdiction, referral to outside agencies, or investigations performed externally or internally.
- Performs consulting activities for County departments, as requested, to support County management in achieving specific objectives.
- Completes a review of each Certified Statement of Assets Transferred (CSAT) form required to be submitted by County departments when there is a change in their department head.
- Reviews and approves requests from County departments to discharge from accountability all accounts receivable that have become uneconomical to pursue in accordance with California Government Code 25259.
- Reviews and approves requests from County departments to provide relief from liability for cash shortages due to cash handling errors, fraud, embezzlement, and theft. Reports shortages under \$200 to the Board of Supervisors annually.
- Approves the establishment, increase, decrease, and closure of cash funds. ATC-IAD maintains the cash fund control records for the County. Periodically, ATC-IAD will perform surprise cash counts of departmental cash funds.
- Approves the establishment of bank accounts outside of the County Treasury for County departments.
- Authorizes the purchase and distribution of prepaid cards for County departments.
- Plans and conducts continuous monitoring projects using computer-assisted auditing techniques to perform analysis on large amounts of data. Any anomalies that may indicate fraud are further reviewed and communicated with County departments.
- Reports quarterly to the Audit Committee regarding the status of the annual audit plan, internal audit resources, internal audit activities, Fraud, Waste, and Abuse Hotline activity, and the status of the Quality Assurance and Improvement Program.
- Requests and maintains the annual audit report for each independent special district with San Bernardino County according to California Government Codes 26909 and 6505.
- Requests and maintains the annual budget for all independent districts with the County in accordance with California Government Code 53901.

- 
- Coordinates the quarterly reviews and annual Treasury audits required by California Government Code 26920 with the Treasurer Division and the external auditors.
 - Assists County departments through the audit process when they undergo any external audit, including attending entrance and exit audit interviews.
 - Performs reviews of each salary schedule in coordination with Human Resources, verifying the accuracy of salary calculations.
 - Maintains a Quality Assurance and Improvement Program to provide assurance to the Audit Committee, Board of Supervisors, County Executive Officer, and all levels of management that ATC- IAD performs its work in accordance with its Charter.
 - Coordinates the procurement of auditing services for County departments and certain Joint Power Authorities through the Request for Proposal and Request for Quote processes, as appropriate.
 - Requests and maintains the Sensitive Equipment Listing for each County department in accordance with County Code Section 11.0403, Inventory Reports Required.
 - Coordinates with ATC-Accounts Payable to perform a cursory review and approve the destruction of warrants as needed.

2023–2024 ACCOMPLISHMENTS

★ *ATC-IAD received an award from the National Association of Counties (NACo)* for implementing a new Risk Assessment Survey program in 2023, improving efficiency and productivity, and streamlining the County auditing processes. This program replaces the manual reporting Risk Assessment Questionnaire process used for operational and compliance audits across all County departments and special districts. This new program leverages the TeamMate+ software platform, an audit and controls management system. This automation offers all County departments and special districts streamlined reporting compared to the previously time-consuming, manual, error-prone process. ATC-IAD saw improved participation and collaboration with



government agencies, better tracking and recording that simplifies the audit progress monitoring, and enhanced data analysis, significantly contributing to improved administration and services the County delivers. The innovative solution marks a significant step forward, boosting the County's auditing capabilities and enabling a more efficient and practical approach to risk management.

★ *ATC-IAD issued 25 compliance and operational audit reports* in FY24 and 28 compliance and operational audit reports in FY23, which included recommendations for the improvement of internal controls over County departments' time reporting, COVID-19 programs, information security, inventory, vehicles, cash, travel processes, payment processes, and other processes.

- ★ In FY24, *ATC-IAD received and processed 204 reports of wrongdoing* through ATC's Fraud, Waste, and Abuse Hotline during this period. In addition, 247 reports were closed, which included reports that were received from prior years. In FY23, ATC-IAD received and processed 236 reports of wrongdoing and closed 240 reports.
- ★ *ATC collaborated with all County departments and the external auditors to issue the Single Audit report*, which included the Schedule of Expenditures of Federal Awards, ahead of the federal deadline with an unqualified opinion and no federal award findings in FY24 and FY23.
- ★ *ATC-IAD received 80-90% positive feedback* from post-engagement customer satisfaction surveys. Clients noted that the staff was professional, fair, and helpful and that the audit process was a smooth, positive experience.
- ★ *ATC-IAD completed the transition to an upgraded audit workpaper software platform, TeamMate+, to perform online auditing.*
- ★ *ATC-IAD conducted the annual internal self-assessment* to address conformance with every standard of the International Standards for the Professional Practice of Internal Auditing (Standards). IAD was able to provide support for each standard and issue an opinion of "Generally Conforms" with the Standards and the Code of Ethics in FY24 and FY23, eliminating gaps that were noted in prior internal and external assessments.

AUDIT STANDARDS

As authorized by Government Code Section 1236, the County's internal audit activity follows the audit standards prescribed by The Institute of Internal Auditors' (IIA):

It is our overall opinion that Internal Audits generally conforms with the Standards and the IIA Code of Ethics.

This level of conformance is the top rating and demonstrates a clear intent and commitment to achieving the Core Principles for the Professional Practice of Internal Auditing and the Definition of Internal Auditing.

* GC = Generally Conforms

Governance	
Standard	Rating
1000	GC
1100	GC
1300	GC
Code of Ethics	GC

Staff	
Standard	Rating
1200	GC

Management	
Standard	Rating
2000	GC
2100	GC
2450	GC
2600	GC

Process	
Standard	Rating
2200	GC
2300	GC
2400	GC
2500	GC

The Internal Audits Division

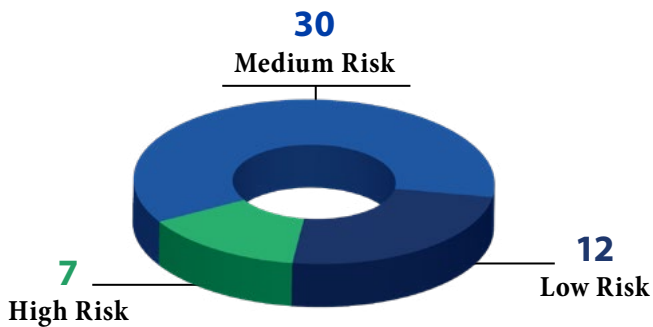


COUNTYWIDE RISK ASSESSMENT

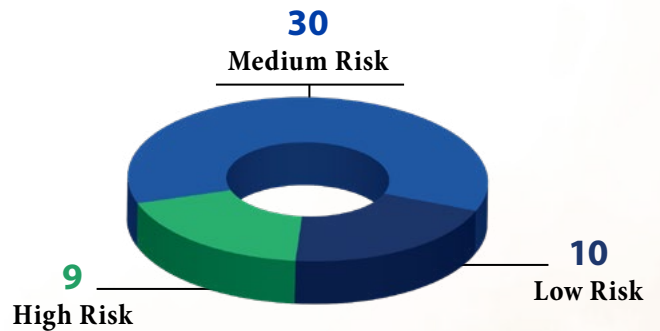
ATC-IAD annually performs a Countywide Risk Assessment of all County departments. ATC-IAD distributes Risk Assessment Questionnaires (RAQ) through the TeamMate+ software platform to County departments and compiles a Countywide Annual Risk Assessment Report to develop a risk-based audit plan. The RAQs are scored according to predetermined factors and an overall score is calculated for each department. All

department scores are separated into categories of high, medium, or low risk. High-risk departments are audited every year, medium-risk departments are audited every three years, and low-risk departments are audited every five years. The charts shown below display the division of risk ratings for all County departments over the last two fiscal years:

County Departments by Risk Rating for FY24



County Departments by Risk Rating for FY23



AUDIT REPORTS

During FY 23-24, ATC-IAD issued 25 compliance and operational audit reports to County departments. During FY 22-23, ATC-IAD issued 28 compliance and operational audit reports. ATC-IAD made recommendations for the improvement of internal controls over County departments' time reporting, COVID-19 programs, information security, inventory, vehicles, cash, travel processes, payment processes, and other processes. ATC-IAD completed audits for 84% of

all County departments over FY23 and FY24. Departments are selected for audit based on their risk level determined by their RAQ responses, department requests, or through the annual rotation schedule. ATC-IAD also performs follow-up audits within 6-12 months after the issuance of each audit report, in accordance with IIA Standards, to determine whether the recommendations made by ATC-IAD have been implemented.

Audits were completed for the following departments in FY24:

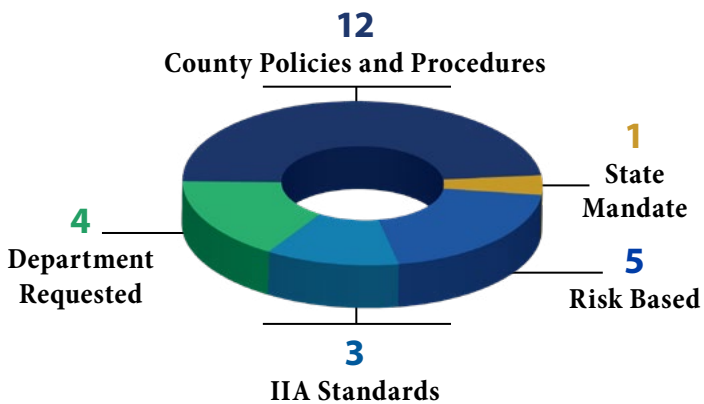
County Department	Number of Reports Issued	County Department	Number of Reports Issued
Aging and Adult Services	1	Economic Development	1
Arrowhead Regional Medical Center	2	Fleet Management	1
Auditor-Controller/Treasurer/Tax Collector	1	Human Resources	1
Behavioral Health	1	Innovation and Technology	2
Children Support Services	3	Land Use Services	1
Clerk of the Board	1	Probation	1
Community Development and Housing	1	Public Works	2
County Administrative Office	1	Registrar of Voters	1
County Fire	1	Veteran Affairs	1
District Attorney	1		
District Financial Services	1		
		TOTAL NUMBER OF REPORTS ISSUED:	25

Audits were completed for the following departments in FY23:

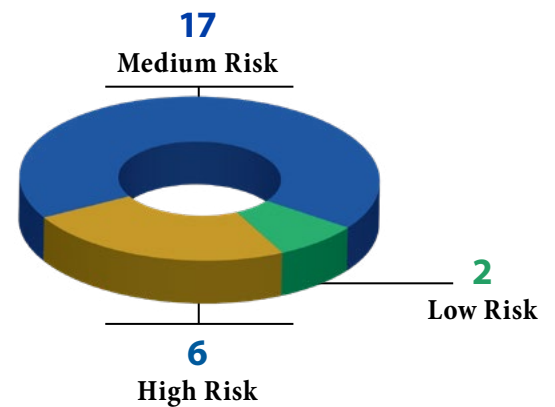
County Department	Number of Reports Issued	County Department	Number of Reports Issued
Agriculture/Weights & Measures	2	Fleet Management	2
Assessor-Recorder-County Clerk	1	Human Services	1
Behavioral Health	1	Land Use Services	2
Children and Family Services	1	Law and Justice Group	1
Community Revitalization	1	Preschool Services	1
County Administrative Office	1	Project and Facilities Management Department	2
County Fire	1	Public Health	1
County Library	1	Purchasing	1
County Museum	2	Transitional Assistance	1
District Financial Services	1	Veteran Affairs	1
Economic Development	1	Workforce Development	2
		TOTAL NUMBER OF REPORTS ISSUED:	28

The charts shown below detail the source requirements and risk ratings for reports that were issued during FY24 and FY23:

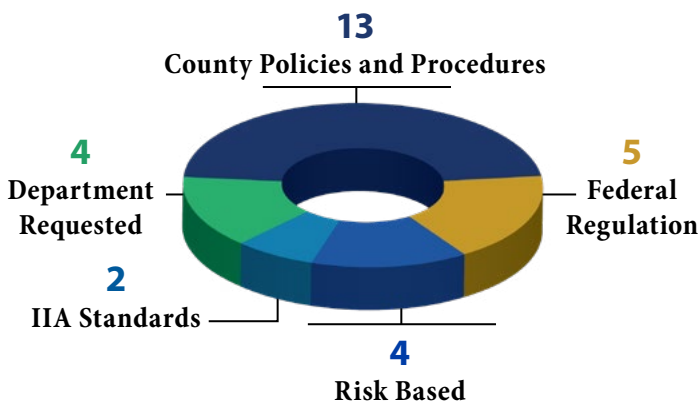
Audit Reports Issued in FY24 by Source Requirement



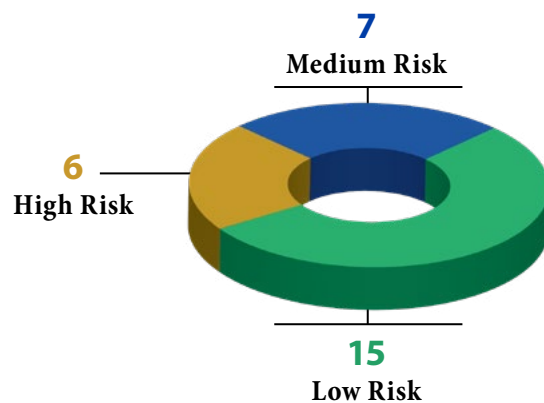
Audit Reports Issued in FY24 by Risk Rating



Audit Reports Issued in FY23 by Source Requirement



Audit Reports Issued in FY23 by Risk Rating



SINGLE AUDIT

ATC-IAD is responsible for understanding and complying with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to the preparation of the Schedule of Expenditures of Federal Awards (SEFA). The County expended approximately \$880 million dollars in federal funding among 185 federal programs in FY23 that were accounted for and reported within the County's Single Audit for FY24.

Single Audit Risk Assessment Questionnaires (RAQs) are sent annually to departments to obtain program and financial information from County departments that have expended federal funding during the previous fiscal year. ATC-IAD uses the reported information to compile the SEFA, which is a program-by-program report showing the County's expenditures of federal funds for the applicable fiscal year ending June 30. ATC-IAD works with County departments to verify the information reported on their RAQs is accurate and verifies grant information via The System for Award Management (SAM.gov), an official website of the U.S. Government.

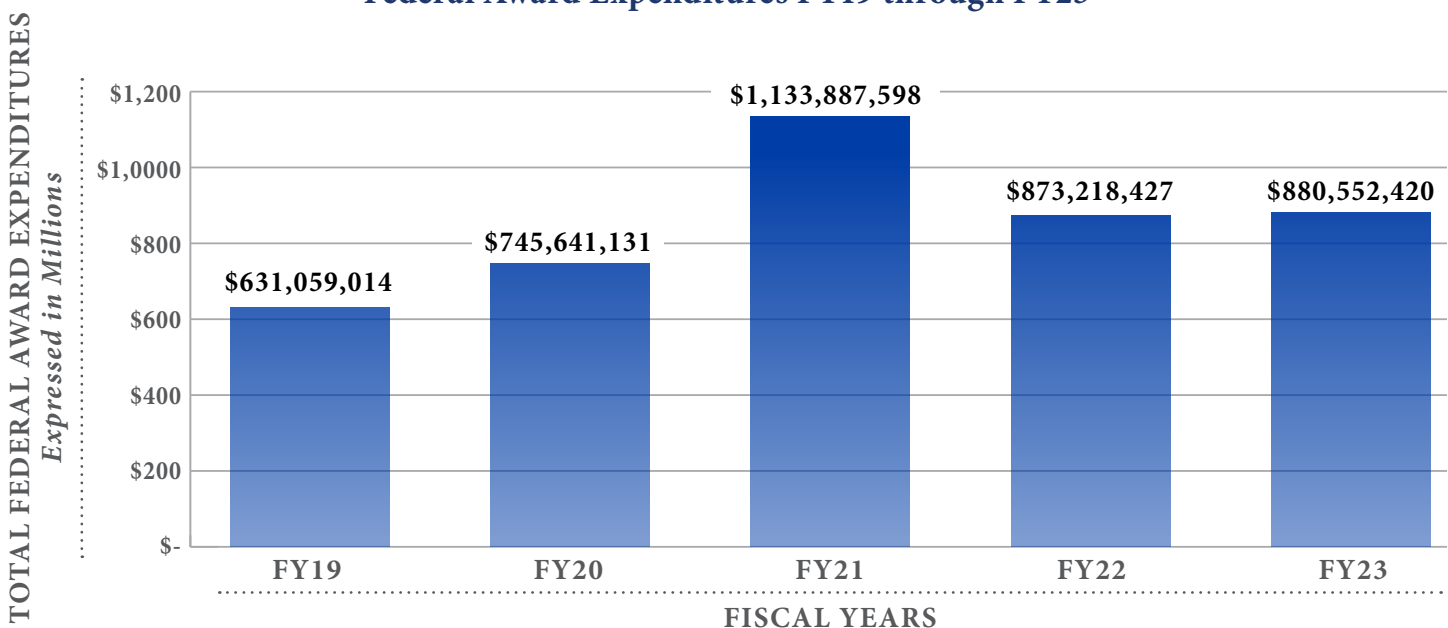
The audited version of the schedule will become part of the County's annual Single Audit Report that is submitted to the Federal Audit Clearinghouse, State Controller's Office, and

various other governmental agencies. ATC-IAD is responsible for preparing and presenting the SEFA and related disclosures in accordance with the requirements of the Uniform Guidance and ensuring the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance.

ATC-IAD is also responsible for accurately preparing the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and provide all information to the County's external auditors on the status of the follow-up on prior audit findings by federal awarding agencies, pass-through entities, and follow-up audits performed by ATC-IAD. Audit findings for the past two years have not identified any deficiencies in internal control over financial reporting; compliance and other matters; compliance for each major federal program; internal control over compliance; or the SEFA.

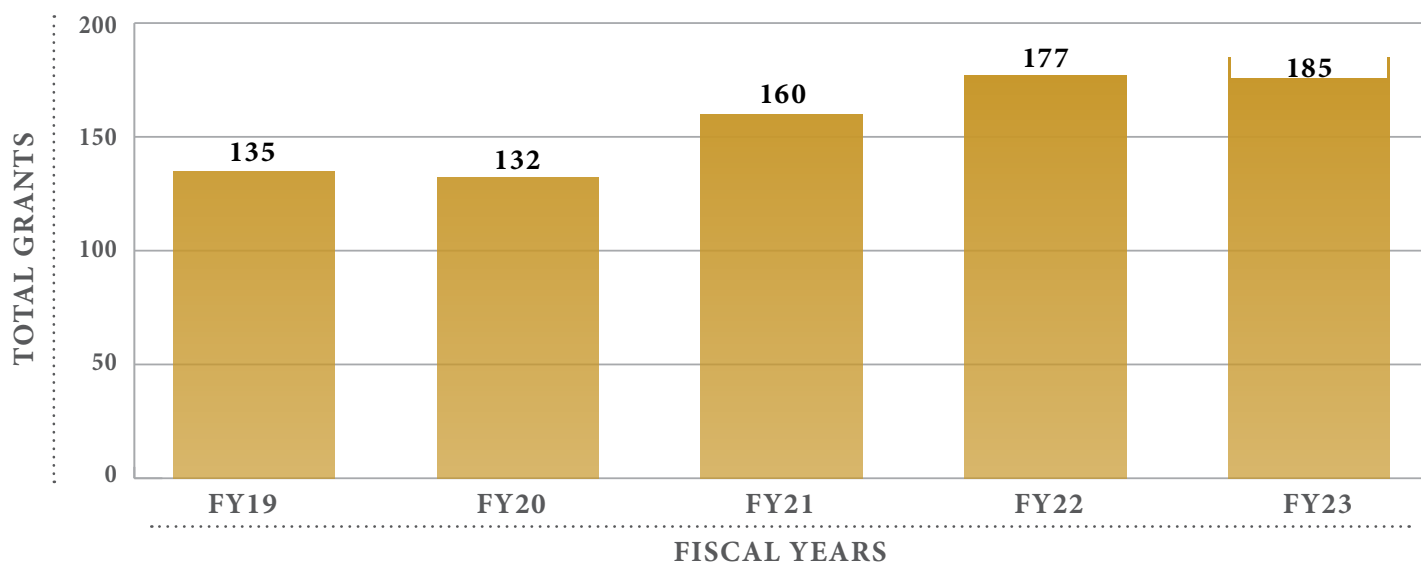
There was a significant rise in federal award expenditures in FY21, driven by an increase in federal grants aimed at addressing challenges posed by the COVID-19 pandemic. Although subsequent years witnessed a decline in federal award amounts expended as COVID-19 grants concluded, total expenditures for the County remain higher than those in the fiscal years preceding pre-COVID-19 fiscal years. The graph below illustrates the changes in federal expenditure amounts across the five prior fiscal years.

Federal Award Expenditures FY19 through FY23



The number of federal awards expended by the County has risen steadily since the COVID-19 pandemic, increasing the effort required from ATC-IAD for federal award tracking. The total amount of awards tracked by IAD has risen 37% over the past five years as shown in the graph below.

Federal Award Grants



FRAUD, WASTE, AND ABUSE HOTLINE

Government Code Section 53087.6 authorizes an elected county Auditor or Controller to maintain a whistleblower hotline to receive calls from persons who have information regarding fraud, waste, and abuse. ATC-IAD administers the Fraud, Waste, and Abuse (FWA) Hotline and coordinates the evaluation and/or investigation of all cases that are reported to the hotline.

The FWA Committee consists of members of the ATC, including the elected ATC, Assistant ATC, Auditor Division Chief, Internal Audits Division Manager, and a representative of the County Human Resources (HR) Department. ATC has initiated the practice

of including the HR Department on the Committee, as many reported cases involve County personnel. The County HR Department also directly receives all copies of fraud, waste, and abuse from the independent third-party fraud hotline provider, NAVEX.

County employees and non-County employees are encouraged to report suspected fraud; misuse of County resources by vendors, contractors, or County employees; and significant violations of County policy.

Examples of reportable offenses include:

- Theft
- Embezzlement
- Bribes, Kickbacks
- Conflicts of Interest
- Misappropriation of Resources
- Filing Fictitious Claims
- Unauthorized Use of County Equipment

SAN BERNARDINO COUNTY

Fraud, Waste, & Abuse Hotline

CONTACT US

REPORTABLE OFFENSES

- Theft
- Conflicts of Interest
- Misappropriation of Resources
- Unauthorized Use of County Equipment
- Filing of Fictitious Claims
- Bribes or Kickbacks
- Embezzlement
- Discrimination

1-800-547-9540

CALL
Lines open 24/7

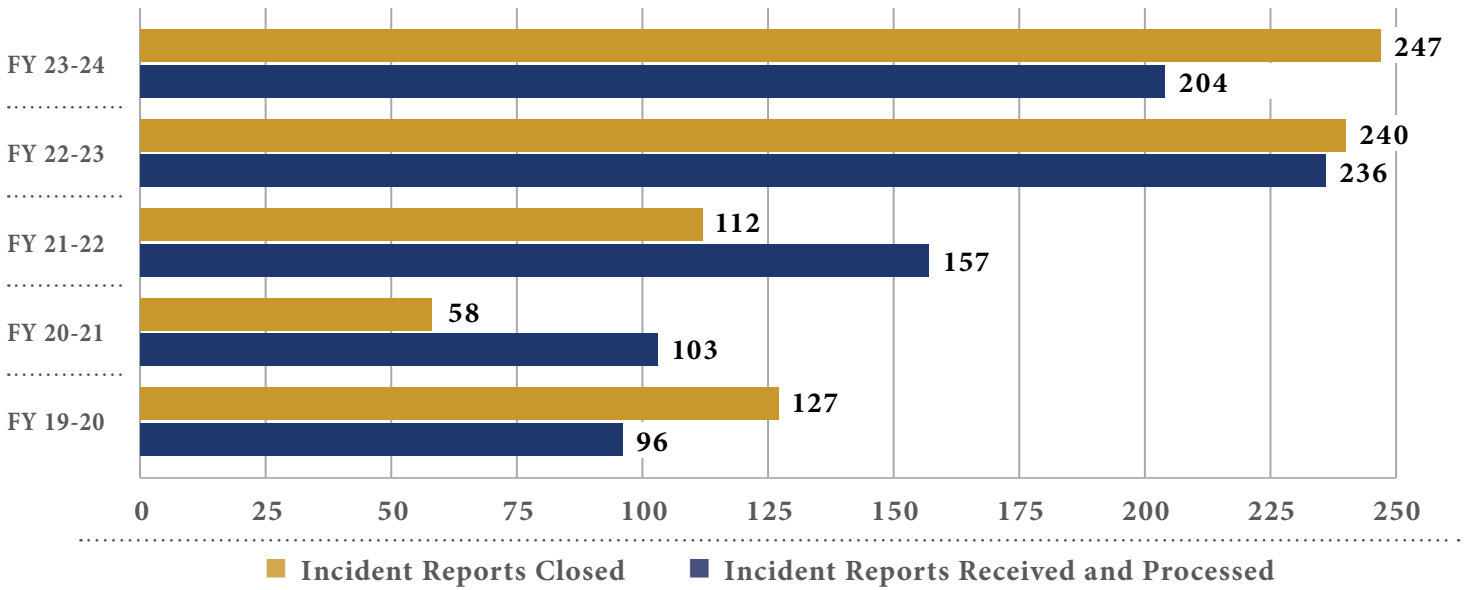
ONLINE
<http://www.sbcounty.gov/atc/fraud>

MAIL
Auditor-Controller/Treasurer/Tax Collector
PO Box 619, San Bernardino CA 92402

If you suspect wrongdoing relating to the County property, finance, or procedures, you can report it **ANONYMOUSLY**

Below are the cases received/processed and closed from FY20 through FY24.

Incident Reports Received and Closed from FY20 through FY24



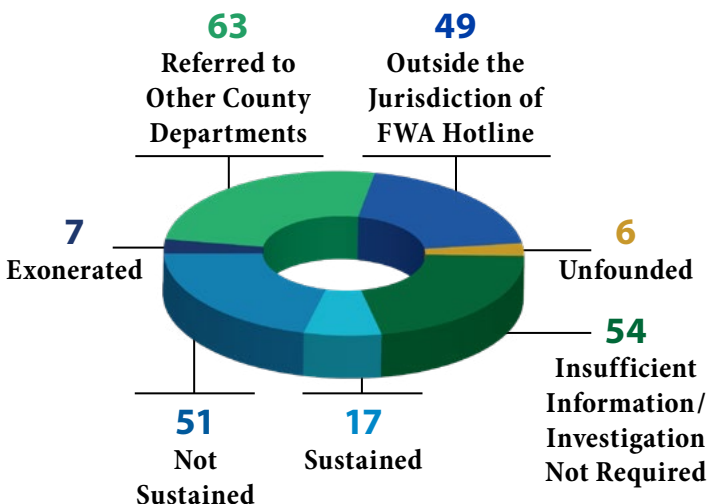
During FY24, ATC-IAD received and processed 204 reports of wrongdoing through ATC's Fraud, Waste, and Abuse Hotline during this period. In addition, 247 reports were closed, which included reports that were received from prior years.

During FY23, ATC-IAD received and processed 236 reports of wrongdoing through ATC's Fraud, Waste, and Abuse Hotline during this period. In addition, 240 reports were closed, which included reports that were received from prior years.

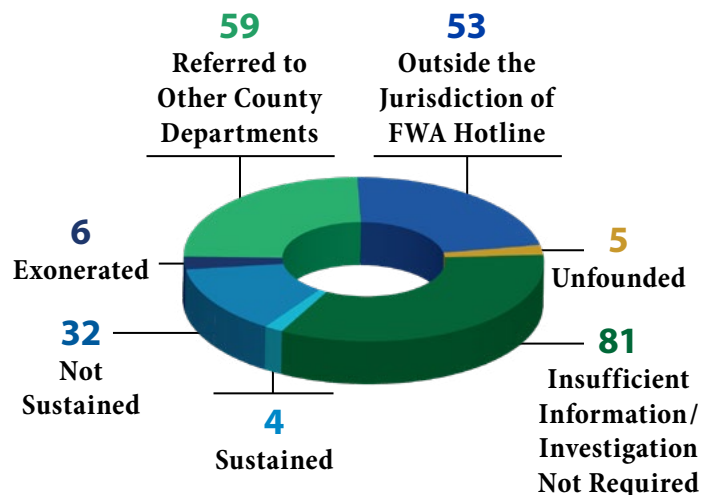
Below are the outcomes of the incident reports closed during the years:

- **Sustained:** Cases with corrective action.
- **Not Sustained:** The alleged activity(ies) cannot be proven or disproven.
- **Unfounded:** The alleged activity(ies) did not occur.
- **Exonerated:** The alleged activity(ies) occurred but did not violate policy or law.
- **Referred to other County Departments:** Child and Elder Abuse Hotline, Program Integrity Division Fraud Unit, Real Estate Fraud Unit.
- **Outside the Jurisdiction of Fraud, Waste, and Abuse Hotline:** Outside the authority of the County, i.e., Internal Revenue Service, Employment Development Department, etc.
- **Insufficient Information/Investigation Not Required:** The alleged activity(ies) did not have sufficient information.

Incident Reports Closed in FY24



Incident Reports Closed in FY23



CERTIFIED STATEMENTS OF ASSETS TRANSFERRED (CSAT)

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 a complete detailed inventory of all property belonging or pertaining to his/her office within 30 days after assuming the duties of the office.

Departments are responsible for completing their own CSAT when there is a change in department head. The 2024 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 ATC-IAD.

ATC-IAD completes a review of the department's CSAT form for the incoming official as of the date of the transfer. The primary objective of the review is to determine if the CSAT form is accurate, complete, and filed timely with ATC.

The chart below outlines the departments that were reviewed during FY24 and FY23:

Departments in FY24	Departments in FY23
Child Support Services	Agriculture/Weights & Measures
Community Development and Housing	Assessor-Recorder-County Clerk
County Administrative Office	Children and Family Services
Fleet Management	County Library
Human Resources	County Museum
Innovation and Technology	Economic Development
Land Use Services	Fleet Management
Public Works	Land Use Services
Registrar of Voters	Project and Facilities Management
Veterans Affairs	Registrar of Voters
	Workforce Development



CONTROLLER



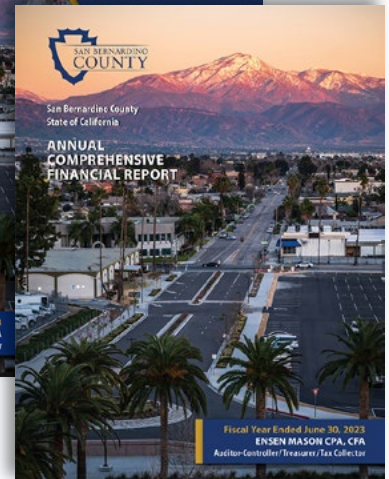
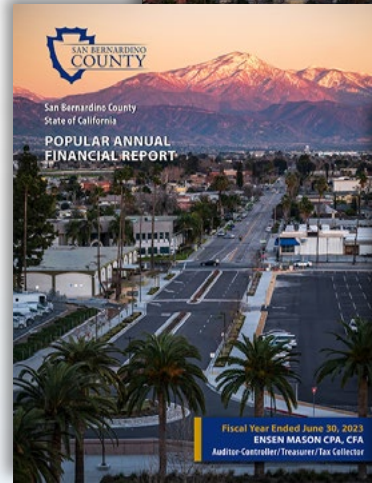
Vanessa Doyle
Chief Deputy Controller

THE CONTROLLER DIVISION

of the Auditor-Controller/Treasurer/Tax Collector (ATC) designs and operates the County's control system to provide reasonable assurance regarding the achievement of objectives in operational effectiveness and efficiency, reliable financial reporting, and compliance with laws, regulations, and applicable policies. The Controller Division consists of two sections, General Accounting and Management Services.

ACHIEVEMENTS/ AWARDS

- ★ Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting for the Annual Comprehensive Financial Report (ACFR) for 35 years.
- ★ Government Finance Officers Association Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) for 17 years.
- ★ The State of California Office of the State Controller Award for Counties Financial Transactions Reporting for 18 years.
- ★ The Controller Division provided Countywide Cost Allocation Plan (COWCAP) and Year End Training to the County Administrative Office.
- ★ The Management Services Section staff provided Financial Transaction Report training.
- ★ The General Accounting staff provided Year-End training to all County Departments.



The Financial Transaction Reporting awards are proudly displayed in the Controller Division.



GENERAL ACCOUNTING

The General Accounting Section is very fast-paced, dealing with all aspects of general accounting tasks. The Section's primary responsibility is to prepare the County's financial statements, the Annual Comprehensive Financial Report (ACFR), in accordance with Generally Accepted Accounting Principles (GAAP). Other routine processes that General Accounting handles include:

- Governmental Accounting Standards Board (GASB) Implementations
- Banking related activities (posting deposits, bank reconciliations, etc.)
- Capital asset management
- Stand-alone financial statement compilations
- Accounting for debt service funds such as Pension Obligation Bonds and Certificates of Participation
- Chart of accounts maintenance
- Sales & use tax payments and reporting
- Preparation of cash flows used for the rating agency presentation and discussed at monthly Debt Advisory Committee meetings
- Tax rate calculations and warrants for School District's General Obligation Bonds
- Accounting for operating leases
- Preparation of the financial schedules for the County's Budget Book
- Process temporary transfer of funds (TTF) for districts within the County
- Preparation of the Popular Annual Financial Report (PAFR)
- Public safety tax (Prop 172)/Local Transportation Fund Distributions
- Special processing of wire transfers for County treasury pool participants
- GANN appropriation limit calculations
- Confirmation services
- Various other tasks and projects

GASB 96 IMPLEMENTATION

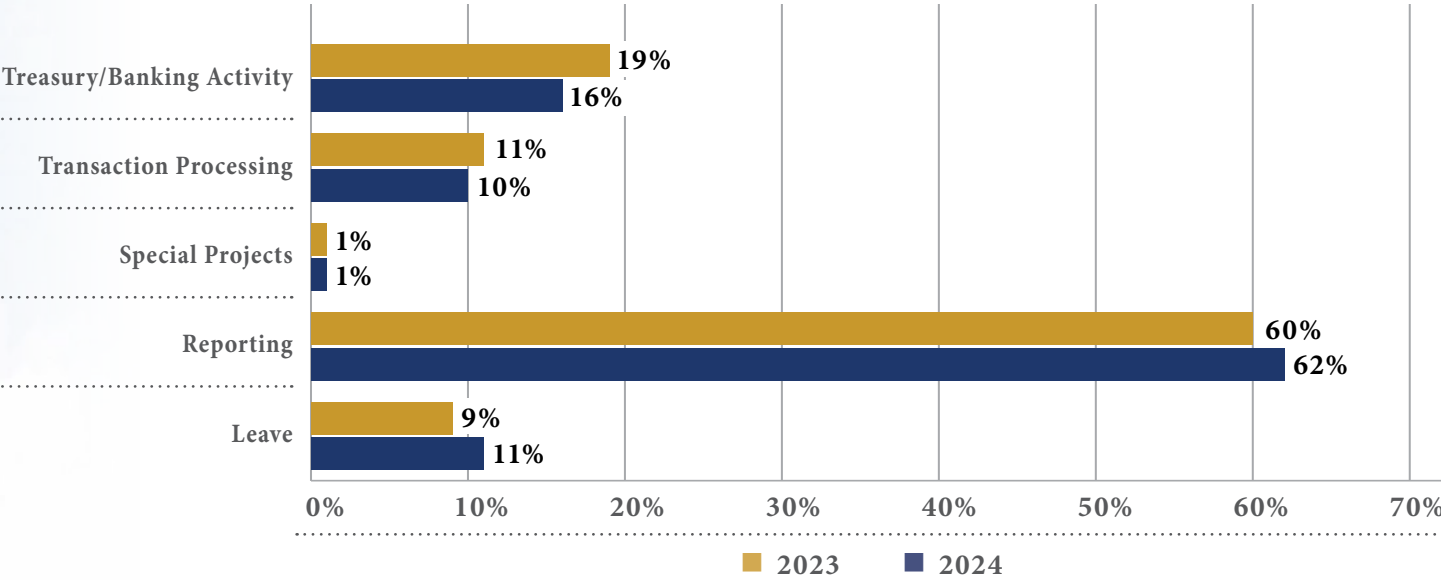
GASB Statement No. 96, issued May 2020, is required to be implemented as of FY22-23. The objective of this accounting standard is to better meet the information needs of financial statement users by (a) establishing uniform accounting and financial reporting requirements of Subscription-Based Information Technology Arrangements (SBITAs); (b) improving the comparability of financial statements among governments that have entered into SBITAs; and (c) enhancing the understandability, reliability, relevance, and consistency of information about SBITAs.

ATC's Controller Division implemented GASB 96 widely renowned as a significantly complex accounting standard. ATC's Controller Division – General Accounting Section (GA) has already reviewed over 815 agreements to determine if the SBITAs are within the scope of GASB 96 requiring recognition in the County's annual financial statements.

GA will utilize FinQuery software over traditional spreadsheet management to help manage compliance requirements. By integrating the general ledger into the right software system, the need to create separate mapping files is eliminated, and the system can help automate journal entries (i.e., no manual moving of data within spreadsheet cells). GA can also add relevant workflows, track variable expenses, reduce risk of human error, and help ensure accurate accounting around modifications to and impairment of leases (GASB 87) and SBITAs. Utilizing software systems also creates a single repository for all information related to San Bernardino County's leases and SBITAs, including storage of lease and SBITAs contracts, which can be particularly valuable by providing an "audit trail" for auditors that spreadsheets are unable to provide. GA successfully implemented in FY22-23.

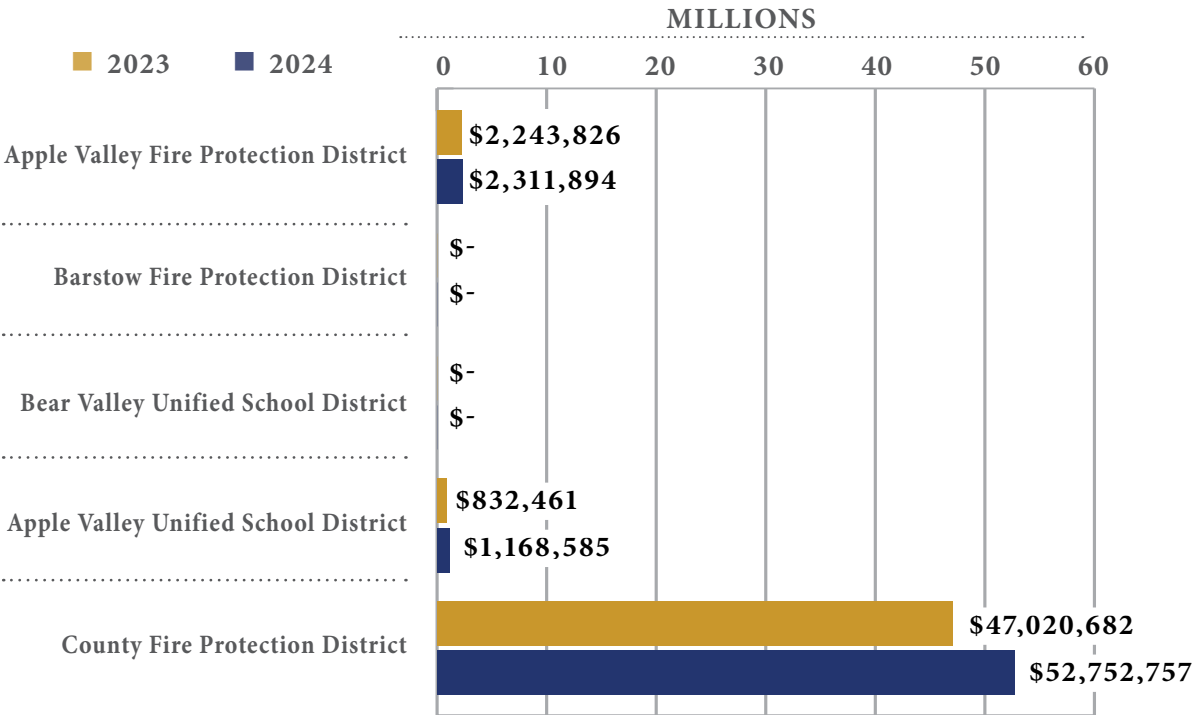
The chart below shows the distribution of time spent on tasks for 2023 and 2024.

General Accounting Hours FY23 & FY24 Comparison



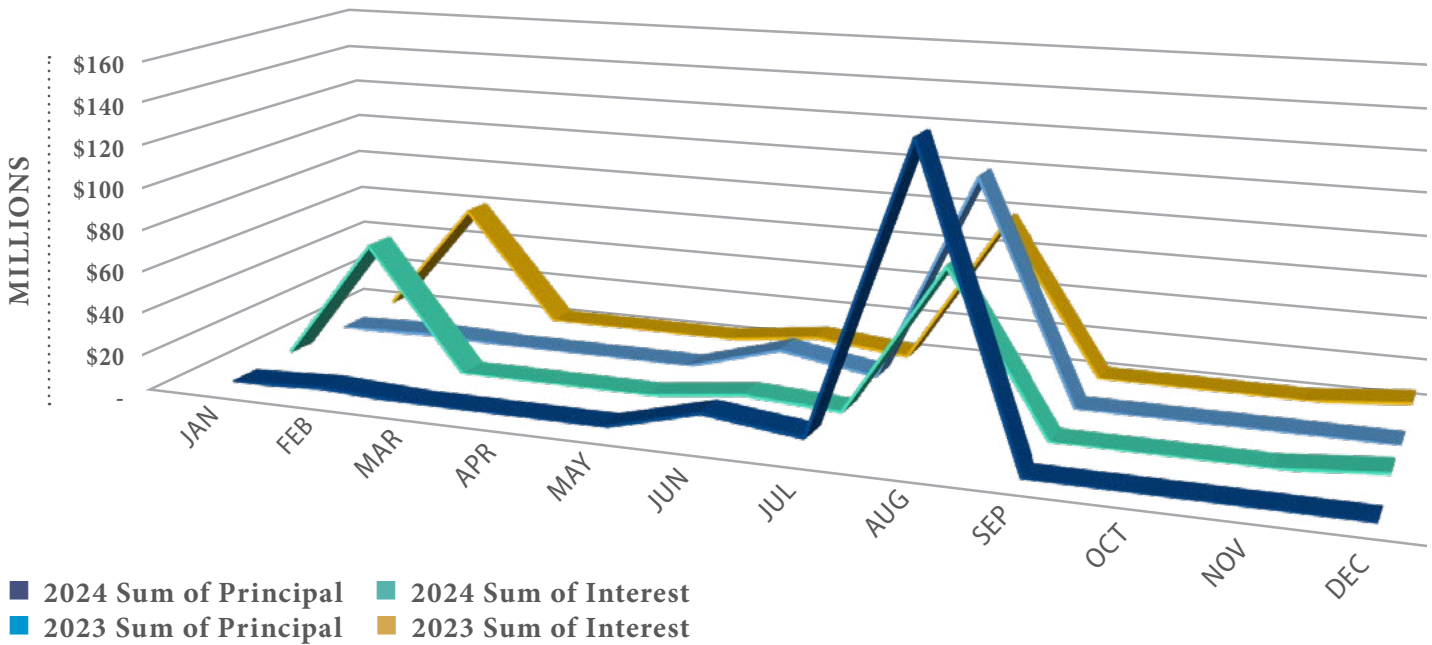
A temporary transfer of funds (TTF) is a temporary advance against anticipated revenues to a district in order to meet obligations incurred for maintenance purposes. Such advances may not exceed 85% of the anticipated revenues accruing to such political subdivision. Advances shall not be made prior to the first day of the fiscal year nor after the last Monday in April of the current fiscal year. The chart below shows the current and prior year TTF amounts processed.

Temporary Transfer of Funds



General Accounting processes payments for the various County School Districts' General Obligation Bonds. The chart below shows the amounts paid by month for 2023 and 2024.

FY23 & FY24 School Districts General Obligation Bond Payments



MANAGEMENT SERVICES

The Management Services Section is responsible for management advisory services to County departments, operational support for the County's accounting system, SAP, and the preparation of certain financial reports including the County's annual financial transactions report (also referred to as the State Controller's Report) and the Countywide Cost Allocation Plan (COWCAP).

Some of the other specialized accounting processes this section is responsible for include the following:

- Financial Accounting-Controlling SAP Master Data Maintenance
- SAP Report Distribution for Certain Self-Governed Agencies
- Accounting Services for California Statewide Automated Welfare Systems (CalSAWS)
- Realignment Funds Reporting
- Distributions of Citizens Option for Public Safety (COPS) Funding
- Remittance & Reporting for the State Trial Court Funding Maintenance of Effort (MOE) & Court Facilities Payments

- Senate Bill 90 (SB 90) California Mandated Programs & Certain Cost Reimbursement Claims Coordination
- Accounting Services for Internal Service Funds (ISFs)
- Review & Calculations of Various Cost Rate Proposals & Studies
- Disaster Accounting

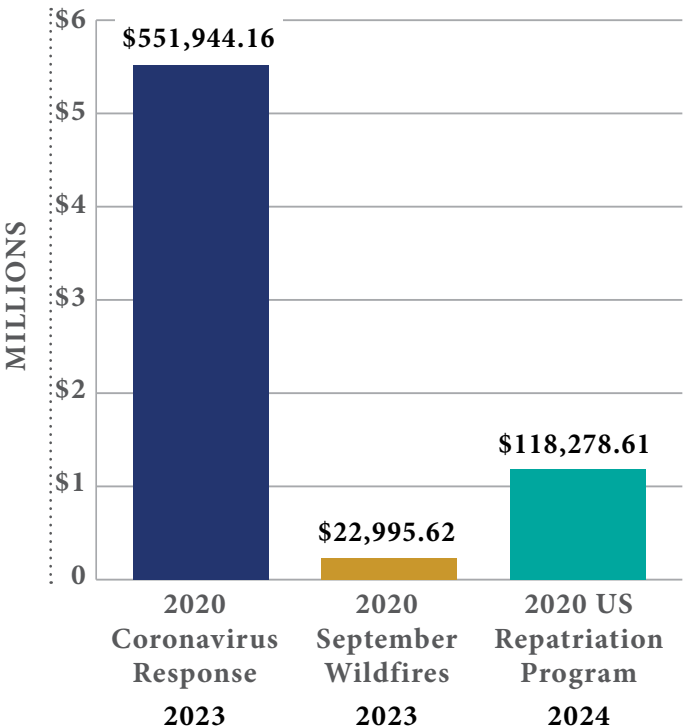




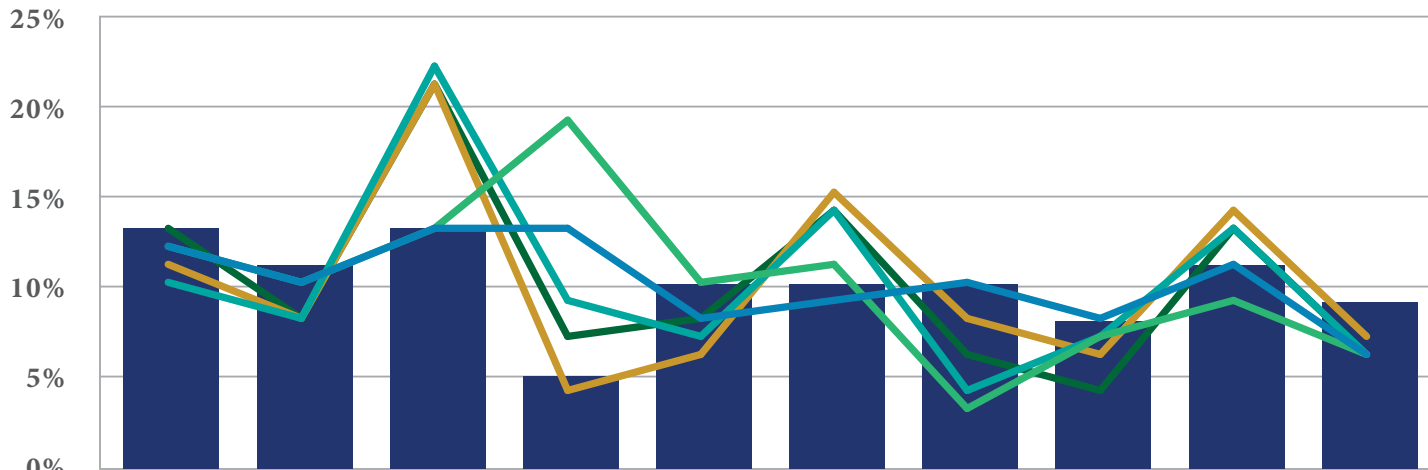
Management Services safeguards and distributes payments for the reimbursement of disaster costs incurred. On the right is a summary of 2023 and 2024 disaster reimbursements. Funds are distributed to departments that sustained damages and incurred costs after a number of verifications are performed. Occasionally, funds are required to be returned to the state and federal government if all requirements are unmet.

The chart below shows the distribution of time spent on tasks for 2019 through 2024. Due to the COVID-19 pandemic and other disasters, time spent by the section on disasters increased from 5% to 19% in 2021, reduced to 4% for 2023, and increased to 7% for 2024.

2023 & 2024 Disaster Reimbursements



MANAGEMENT SERVICES HOURS COMPARISON 2019-2024



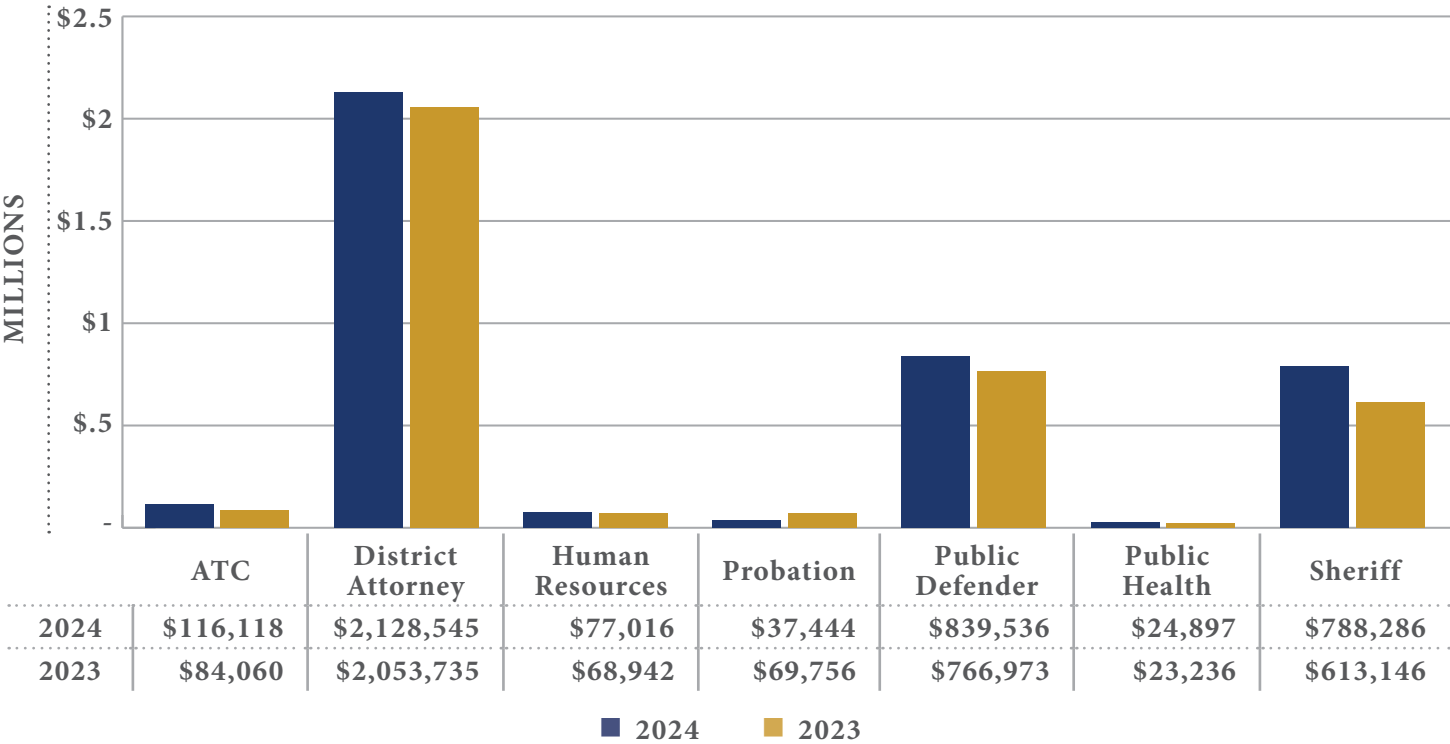
	Admin	CalSAWS	COWCAP	Disasters	Accountant General Tasks	Systems Accountant General Tasks	ICRP	ISF	Leave	SAP
2019	13%	11%	13%	5%	10%	10%	10%	8%	11%	9%
2020	12%	10%	13%	13%	8%	9%	10%	8%	11%	6%
2021	12%	10%	13%	19%	10%	11%	3%	7%	9%	6%
2022	10%	8%	22%	9%	7%	14%	4%	7%	6%	13%
2023	11%	8%	21%	4%	6%	15%	8%	6%	14%	7%
2024	13%	8%	21%	7%	8%	14%	6%	4%	13%	6%

Per Government Code (GC) sections 17500 through 17617, San Bernardino County is eligible for reimbursement of costs incurred for programs mandated by the State. These are costs that San Bernardino County is required to incur after July 1, 1980, as a result of any statute enacted after January 1,

1975, or any executive order implementing such statute which mandates a new program or higher level of service of an existing program.

The chart below shows claims submitted during calendar year 2023 and 2024 by department.

2023 & 2024 SB 90 MANDATED CLAIMS BY DEPARTMENT



The Controller Division

TREASURER



Parth Bhatt
Chief Deputy Treasurer

THE TREASURER DIVISION

is comprised of the Investment and Banking & Settlement Sections that perform the County's treasury and banking functions, including the investment of all County and school district funds which make up the over \$15 billion County Investment Pool. As guardian of the public's tax dollars, the Treasurer adheres to one of the most conservative investment policies in California, focusing on safety, liquidity, and yield. Further, the San Bernardino County Investment Pool is "AAAf/S1" rated by Fitch Rating Agency. In addition to providing banking services for the County, the Treasurer Division clears all warrants issued by the County and school districts.



2023-2024 ACCOMPLISHMENTS

- ★ **Record-Breaking Assets Under Management:** The County's investment pool reached successive all-time highs, hitting **\$14.5 billion** in 2023 and further increasing to **\$15.54 billion** by April 30, 2024, demonstrating exceptional financial stewardship and growth.
- ★ **Strategic Investment Policy Updates:** Treasury executed significant revisions to the Investment Policy Statement across both years to capitalize on higher yields while maintaining flexibility to manage risk. These changes enabled the County to lock in higher rates for longer periods, improving return on investment while maintaining prudent risk management.
- ★ **Historic Interest Earnings:** In 2023, the Treasury apportioned the highest interest earnings recorded in 15 years, setting a new benchmark for financial performance that continued into 2024.
- ★ **Cashflow Tool Development:** Treasury, with the assistance of IT, began work on a sophisticated cashflow tool designed to streamline bulk financial requests, including features such as bulk request processing, validation against holidays/weekends, and historical value tracking.
- ★ **Check Imaging Tool Implementation:** ATC collaborated with IT to develop a cutting-edge, cloud-based check imaging tool, replacing a discontinued legacy service from Wells Fargo. The system, which won a NACo award, offers enhanced functionality, security, and scalability while eliminating the reliance on physical CDs for check images.
- ★ **Early Fraud Warning Tool:** Treasury, with assistance from Wells Fargo, initiated an early fraud warning system to validate accounts prior to money transfers, enhancing security and risk mitigation.
- ★ **Performance Metrics and Ratings:** ATC maintained the County's AAA/s1 credit ratings while outperforming benchmarks in yield and total return, reflecting strong financial resilience and economic stability.
- ★ **NACo Award for Cashflow/Investment Dashboard:** The Treasury Division received recognition for its internally designed PowerBI investment/cashflow dashboard, offering real-time insights into the County's portfolio management.



- ★ ***Fraud Training Initiative:*** The County hosted comprehensive fraud training in collaboration with Wells Fargo, educating employees on recognizing and preventing financial fraud.
- ★ ***Operational Efficiency in Transactions:*** The County processed substantial transaction volumes, including 617,000 warrants, 672,000 check deposits, 122,000 incoming ACH/wires, and 2.4 million outgoing ACH/wires.
- ★ ***Enhanced Security Measures:*** Implementation of updated wire request forms requiring verification signatures to reinforce transaction security.
- ★ ***Credit Risk and Portfolio Management:*** Strategic duration management and credit risk reduction while increasing total returns.
- ★ ***Technological Advancements:*** Adoption of enhanced trade execution systems and advanced data analysis tools for improved financial data visualization.
- ★ ***Electronic Trading Platform Adoption:*** Addition of Tradeweb to trading platforms, enabling electronic transactions for U.S. Treasuries and repos, with over \$2 billion in trades executed in 2024.
- ★ ***Comprehensive Training and Education:*** Ongoing commitment to financial stewardship through training initiatives and innovative tools, ensuring efficient Countywide financial management.

FRAUD PREVENTION TRAINING

The Auditor-Controller/Treasurer/Tax Collector's Office (ATC) is committed to actively safeguarding the financial integrity of San Bernardino County. As part of ATC's proactive approach to educate County employees on best practices to recognize and combat financial fraud, the Treasurer Division hosted a training focused on preventing bank fraud on Thursday, May 9, 2024. This initiative is part of our comprehensive approach to ensure the security of transactions across departments that rely on ATC for their banking needs. The success of our

fraud prevention efforts relies not just on policies and technology, but on the vigilance and preparedness of all San Bernardino County employees.

ATC Division Chiefs Parth Bhatt and Rhawnie Berg, along with Wells Fargo Bank, presented on key fraud related topics including Understanding the Current Fraud Landscape, Identifying Fraud, Protective Measures and Best Practices, and Education and Awareness.



The Treasurer Division

TAX COLLECTOR



Linda Mikulski
Chief Deputy
Tax Collector

TAX COLLECTOR DIVISION

The San Bernardino County Tax Collector is a state-mandated function that is governed by the California Revenue and Taxation Code, Government Code, and Code of Civil Procedures. The Tax Collector Division is responsible for billing and collecting secured, unsecured, and supplemental property taxes, transient occupancy tax (TOT, racehorse tax, as well as various special assessments for all taxing entities within San Bernardino County. This amounts to roughly 920,000 property tax bills and \$4.2 billion in property tax revenue and other fees each year.

The Tax Collector Division consists of three sections: Tax Collection, Tax Collection Accounting, and Tax Sale & Bankruptcy. Each section of the Tax Collector Division performs similar activities such as billing, receipt and deposit of funds, records management, and account/receipt reconciliation. The Division assists taxpayers, other departments, members of the public, and business partners with timely and accurate information on local property taxation and programs. The Division is committed to providing superior customer service by continually improving the tools needed to conduct business effectively and efficiently.

To make online payments visit us at www.sbcountyatc.gov or call us at 909-387-8308.

2023 ACHIEVEMENTS / AWARDS

- ★ FY2022-23 *secured collections rate was 98.45%*, \$3.62B by June 30, 2023.
- ★ FY2022-23 *unsecured collections rate was 97.66%*, \$165.5M by June 30, 2023.
- ★ *Serviced 98,184 customer service calls* in 2023. During April 2023 installment 4,541 phone calls were serviced and 4,995 phone calls during the December 2023 installment.
- ★ *Returned 587 tax-defaulted properties* to taxpaying status by executing the August Tax Sale, for \$10.1 million total sales.
- ★ *Implemented an Azure database* for TOT returns as part of the Property Tax Legacy Systems Replacement Project (PTLSR). Integration with Grant Street Group's TaxSys system began in June 2022 with expected completion by July 2025.

2024 ACHIEVEMENTS / AWARDS

- ★ FY2023-24 *secured collections rate was 98.31%*, \$3.9B by June 30, 2024.
- ★ FY2023-24 *unsecured collections rate was 95.76%*, \$185.6M by June 30, 2024.
- ★ *Serviced 91,216 customer service calls* in 2024. 5,648 phone calls were serviced during the April 2024 installment, and 5,315 phone calls during the December 2024 installment.
- ★ *Returned 713 tax-defaulted properties* to taxpaying status by executing the June and August Tax Sales, for \$14.4 million total sales.

TAX COLLECTION SECTION

Provides outstanding customer service in the collection of secured and unsecured property taxes pursuant to the California Revenue and Taxation Code.

- Process payments utilizing credit/debit cards
- Initiate payment plans on defaulted taxes
- Issue mobile home Tax Clearance Certificates
- Process requests pursuant to AB 587, for the Mobile Home Fee and Tax Waiver Program
- Provide information and assistance to individual taxpayers, business owners, and mortgage companies through the call center and at the customer service counter
- Administer collection of the Transient Occupancy Tax (TOT)
- Process payments for unsecured taxes paid via seizure of bank accounts

TAX COLLECTOR DIVISION 2023 CUSTOMER SERVED STATISTICS

Month	Office Visitors	Phone Calls	Activity Driving Changes
JAN	790	6,327	
FEB	1,116	8,759	Tax Sale processes begin
MAR	3,120	10,019	Tax Sale taggings begin
APR	4,906	9,864	2nd Installment due 4/10
MAY	664	8,461	Supplemental Tax Rolls mailed
JUN	1,011	8,380	Bills become defaulted as of June 30th
JUL	516	7,219	Annual Unsecured Bills mailed
AUG	442	7,064	Supplemental Tax Rolls mailed
SEP	351	6,396	
OCT	4,023	11,713	Annual Bills mailed
NOV	5,196	8,987	Annual Bills/Commence of 1st Installment
DEC	5,718	4,995	1st Installment due 12/11 (Data through 12/11/23)
	27,853	98,184	

TAX COLLECTOR DIVISION 2024 CUSTOMER SERVED STATISTICS

Month	Office Visitors	Phone Calls	Activity Driving Changes
JAN	900	7,473	
FEB	1,425	7,834	Tax Sale processes begin
MAR	2,747	7,711	Tax Sale taggings begin
APR	5,615	10,209	2nd Installment due 4/10
MAY	751	7,890	Supplemental Tax Rolls mailed
JUN	945	6,882	Bills become defaulted as of June 30th
JUL	436	7,402	Annual Unsecured Bills mailed
AUG	405	5,740	Supplemental Tax Rolls mailed
SEP	353	5,938	
OCT	4,208	11,235	Annual Bills mailed
NOV	4,838	7,587	Annual Bills/Commence of 1st Installment
DEC	6,529	5,315	1st Installment due 12/10 (Data through 12/10/24)
	29,152	91,216	

WELCOME CENTER

The Welcome Center continues to be well received each year by taxpayers during the installment rush in April and December. The Tax Collector advertises to maximize payments by mail, telephone, and online options, to limit in-person visits, but plans accordingly for those who choose to pay in the office.

The Welcome Center features the following:

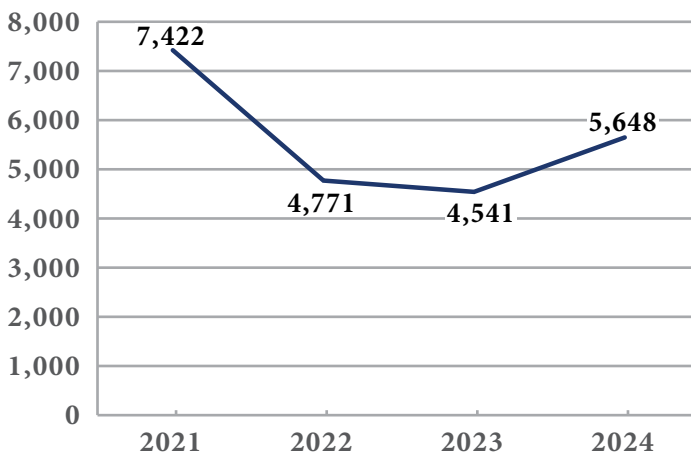
- Self-serve kiosk for duplicate bill printing
- Staff to answer questions and direct taxpayers to the appropriate window for help

The Tax Collector takes check payments in the multipurpose room to help alleviate lobby traffic. Customers can also go inside the Tax Collector lobby and speak to a customer service representative; customers with cash, complicated situations, or other reasons are asked to stand in this line.

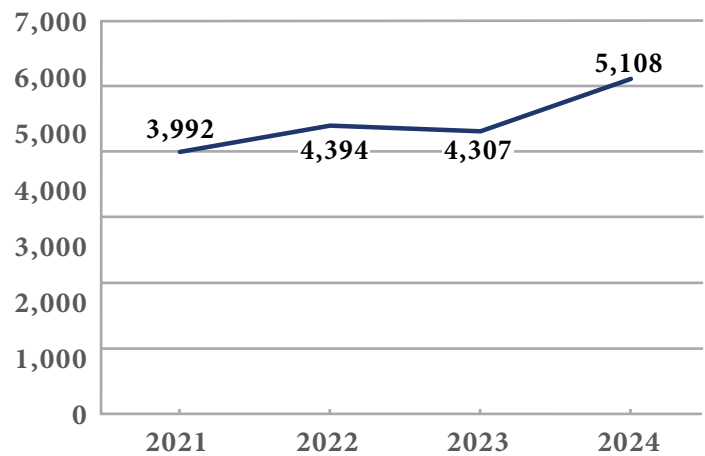
Although the Tax Collector is prepared to accept in-person payments, it is strongly encouraged that taxpayers pay online, by mail, or phone.

PHONE CALLS AND OFFICE VISITS – APRIL 1 TO APRIL 10, 2021–2024

Phone Calls



Office Visits

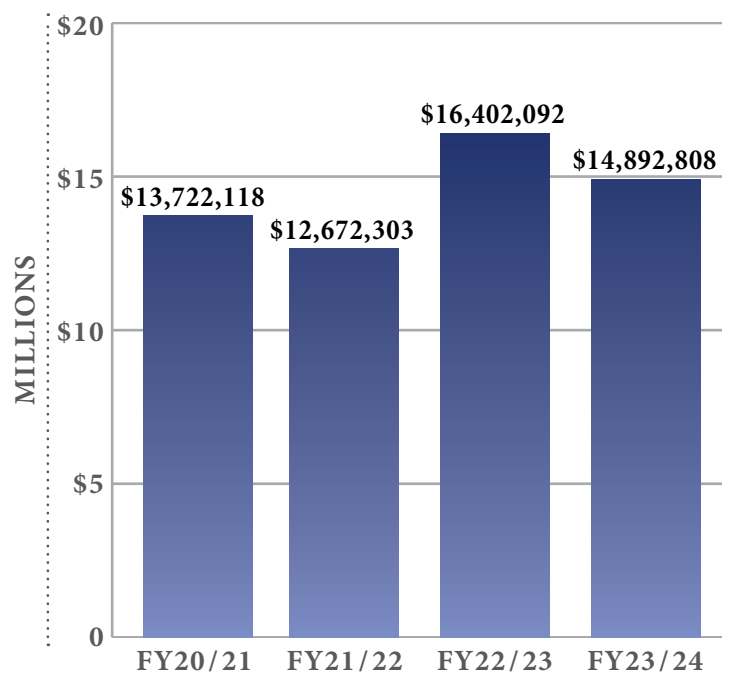


TRANSIENT OCCUPANCY TAX (TOT)

TOT is charged on all short-term rentals within the unincorporated areas of San Bernardino County. The tax is designed to compensate government for the increased public service costs incurred by accommodating tourism, while protecting neighborhood character and quality of life for residents. The TOT program has been going through changes over the year as platforms change their collection practices requiring the County to adapt to these changes.



TRANSIENT OCCUPANCY TAX FY20/21–FY23/24



TAX SALE & BANKRUPTCY

Prepares and satisfies all legal requirements necessary to conduct the sale of tax-defaulted property pursuant to California Revenue and Taxation Code.

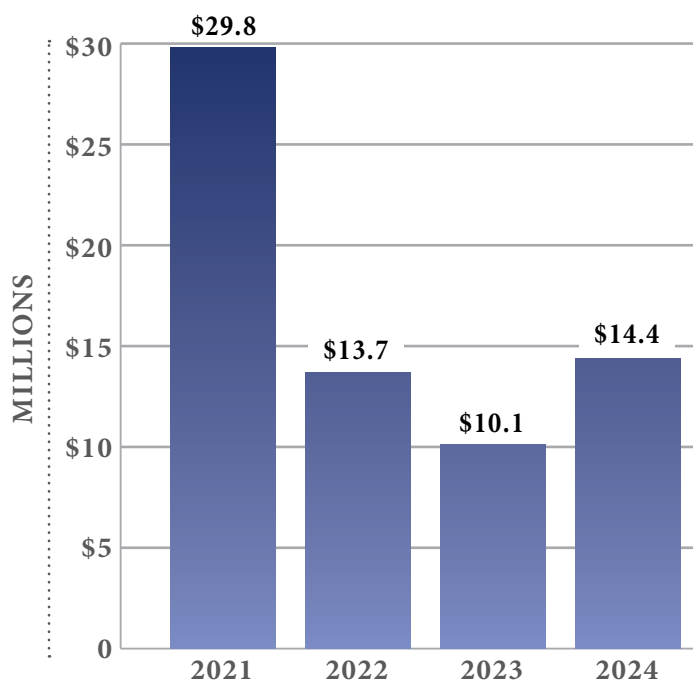
- Oversee the tax sale auction process
- Provide notification to parties of interest
- Prepare legal publications
- Assist potential bidders to participate in the tax sale auction process
- Process all claims for excess proceeds resulting from the sale of tax-defaulted property
- Manage bankruptcy matters as they relate to property tax payments

Tax sales are conducted online by an independent contractor. To register, visit us at www.sbcountyatc.gov

Tax Sales Stats 2021 – 2024

In 2023, 587 tax-defaulted parcels were successfully sold that resulted in the collection of over \$10.1 million, returning those parcels to current taxpaying status. In 2024, we sold 713 tax-defaulted parcels with a collection of \$14.4 million.

TAX SALE IN MAY AND AUGUST 2021–2024



2023 Tax Sale was only in August

TAX COLLECTION ACCOUNTING

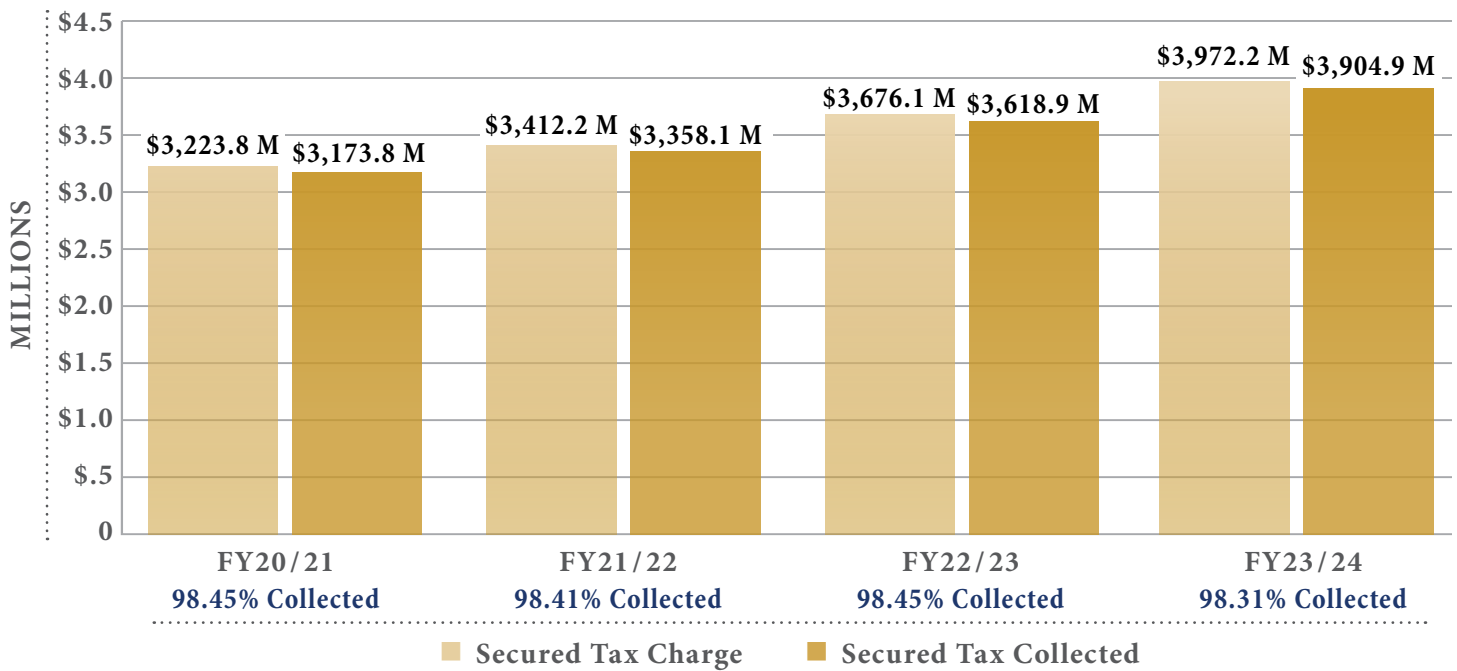
Ensures the integrity of the automated tax roll online ledger for secured and unsecured taxes and fees.

- Reconcile the mailing of the annual secured and unsecured tax bills
- Process all mail remittance for the Tax Collector, ensuring payments are posted timely and accurately to individual accounts
- Review and accept electronic remittance and funds from online banking
- Post payments to the online tax roll ledger
- Balance the FTP image cash letter (ICL) deposits to the County's banking institution
- Balance the daily collections of cash, checks, and electronic deposits
- Audit problem complicated payments and identifying necessary actions
- Reverse payments on returned checks and initiate notice to taxpayer

- Review and audit the issuance of refund warrants for overpayments and duplicate payments
- Reconcile trust funds



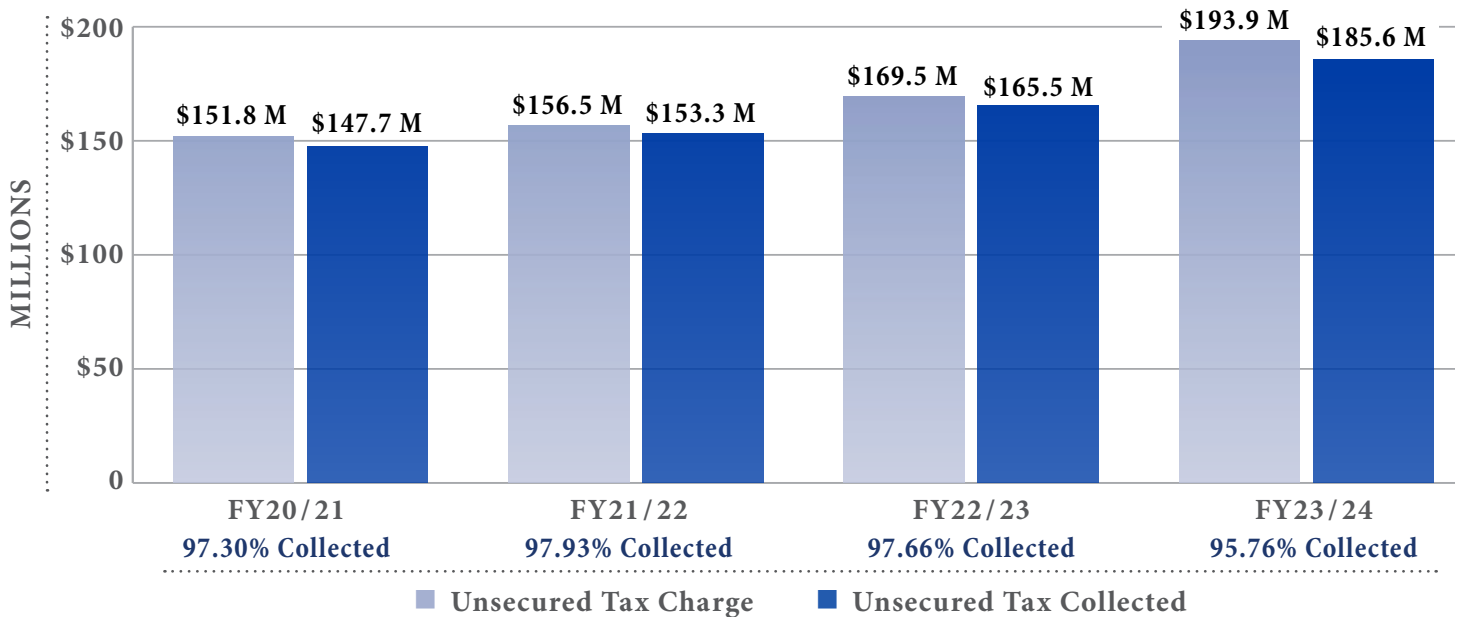
ANNUAL SECURED TAX CHARGE & COLLECTIONS – FY 2020-21 THROUGH 2023-24



The charts here show the Annual Secured & Unsecured Tax Charge & Collection of FY20/21 to FY23/24.

- FY20/21 Annual Secured Tax Charge increased \$179M (6%) vs FY19/20
- FY21/22 Annual Secured Tax Charge increased \$188M (7.9%) vs FY 20/21
- FY22/23 Annual Secured Tax Charge increased \$264M (7.7%) vs FY 21/22
- FY23/24 Annual Secured Tax Charge increased \$296M (8.1%) vs FY22/23

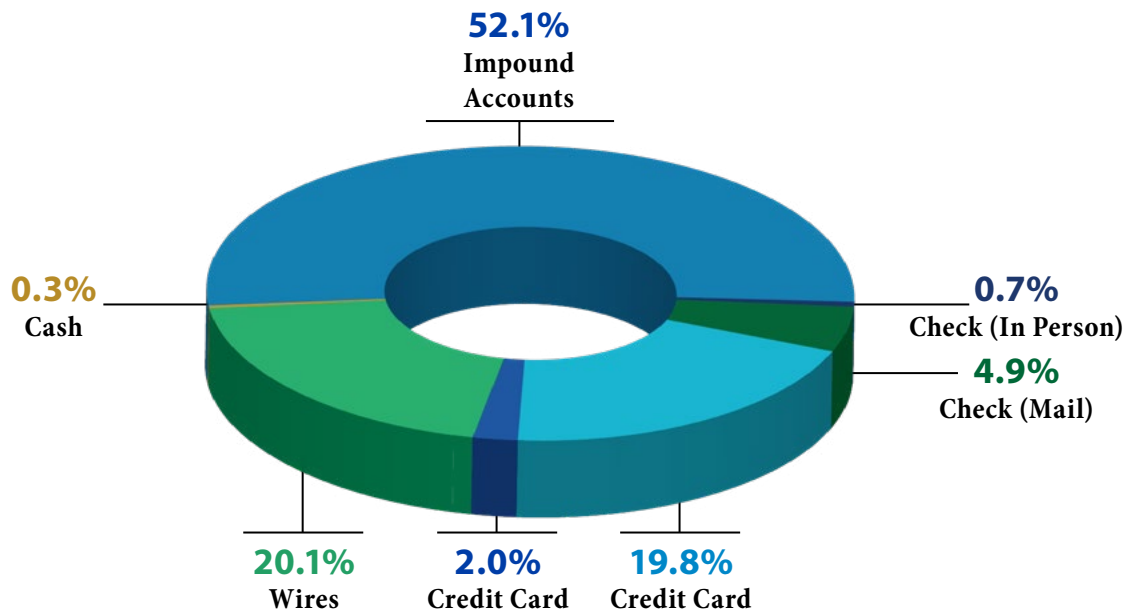
ANNUAL UNSECURED TAX CHARGE & COLLECTIONS – FY 2020-21 THROUGH 2023-24



- FY20/21 Annual Unsecured Tax Charge increased \$8.7M (6%) vs FY19/20
- FY21/22 Annual Unsecured Tax Charge increased \$4.7M (3.09%) vs FY20/21
- FY22/23 Annual Unsecured Tax Charge increased \$13.0M (8.03%) vs FY21/22
- FY23/24 Annual Unsecured Tax Charge increased \$24.4M (14.4%) vs FY22/23

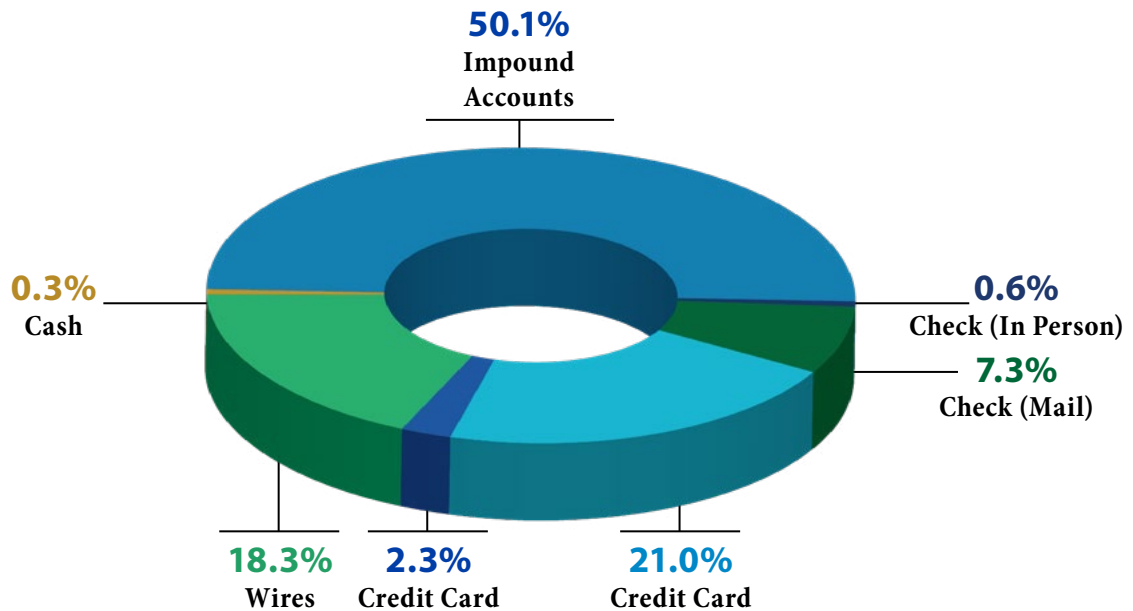
The chart below shows the percentage of payments received by payment type during the FY22-23 Property Tax Installment period.

2022-23 INSTALLMENTS – PERCENTAGE COLLECTED BY PAYMENT TYPE



The chart below shows the percentage of payments received by payment type during the FY23-24 Property Tax Installment period.

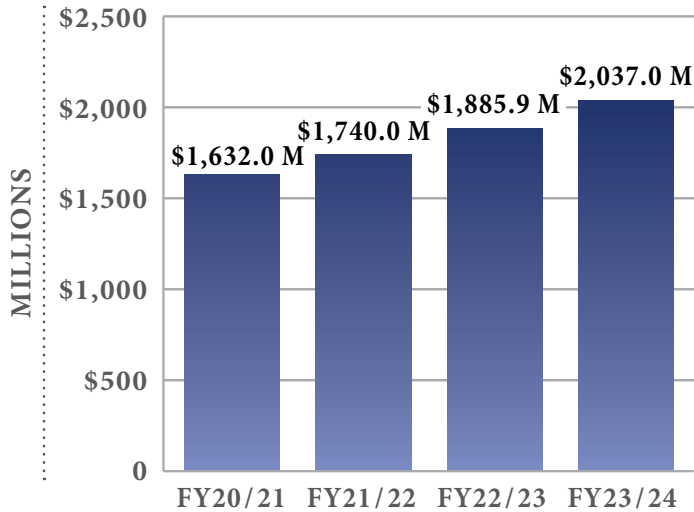
2023-24 INSTALLMENTS – PERCENTAGE COLLECTED BY PAYMENT TYPE



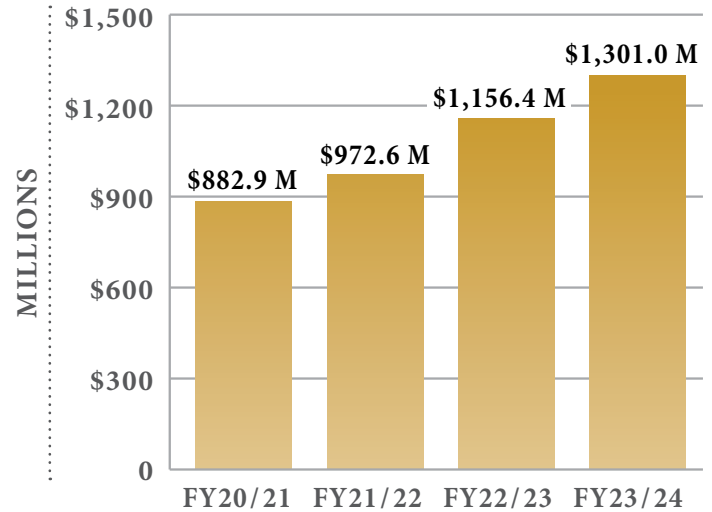
The charts below show the Electronic Payment of FY20/21 to FY23/24.

- FY20/21 Wires & ACH increased \$101M (7%) vs FY19/20
- FY20/21 eCheck increased \$164M (23%) vs FY19/20
- FY21/22 Wires & ACH increased \$109M (6.6%) vs FY20/21
- FY21/22 eCheck increased \$90M (10%) vs FY20/21
- FY22/23 Wires & ACH increased \$145M (8.3%) vs FY21/22
- FY22/23 eCheck increased \$184M (18.9%) vs FY21/22
- FY23/24 Wires & ACH increased \$151M (8.0%) vs FY22/23
- FY23/24 eCheck increased \$145M (12.5%) vs FY22/23

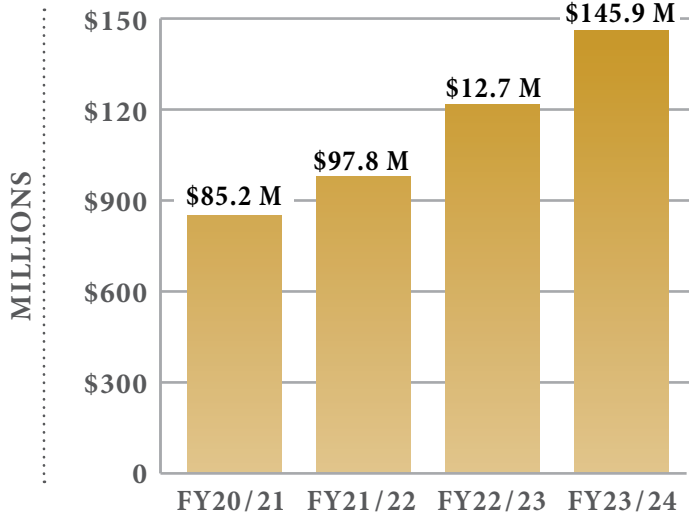
Wires & ACH



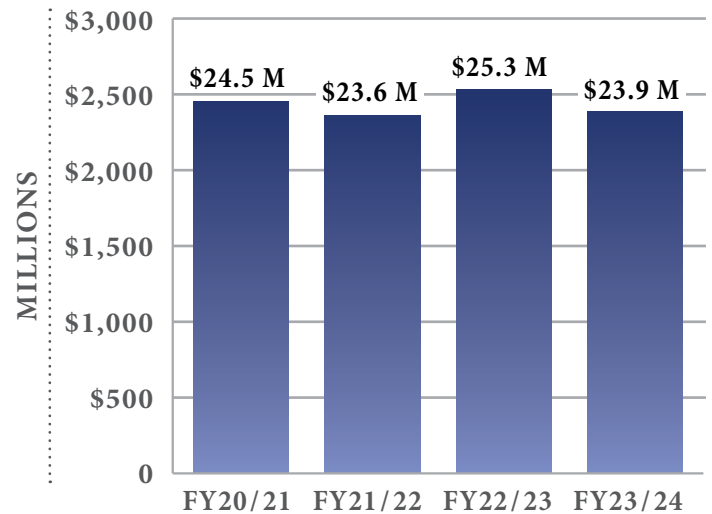
eCheck



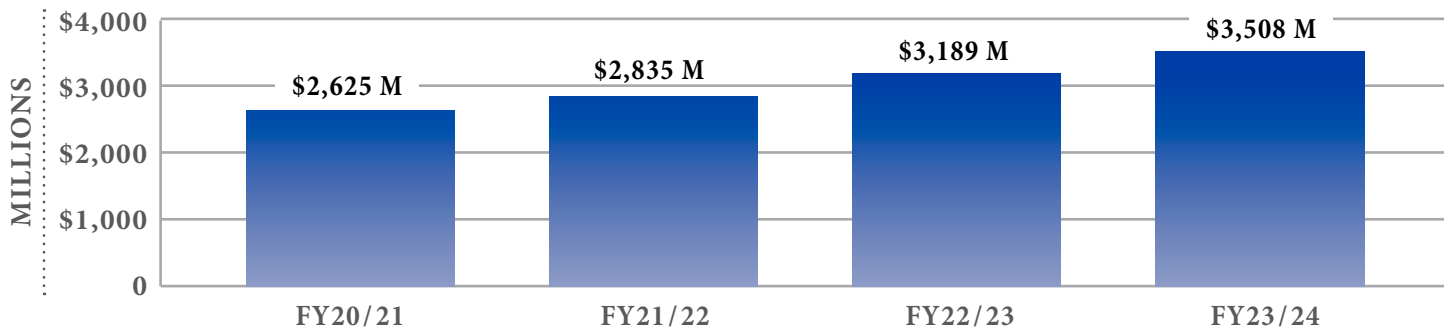
Credit and Debit Card



EBox



Electronic Payment Trend – FY20/21–FY23/24



PROPERTY TAX POSTPONEMENT

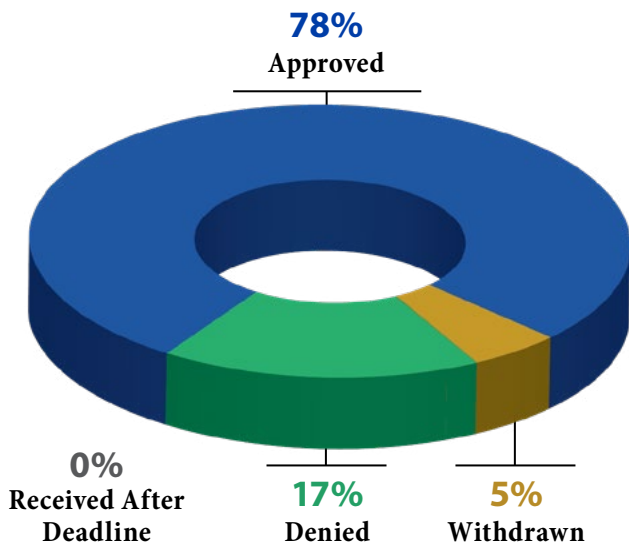
The State Controller's Property Tax Postponement (PTP) Program allows homeowners who are seniors, are blind, or have a disability to defer current-year property taxes on their principal residence if they meet certain criteria. Applications are accepted from October 1 to February 10 each year.

Assembly Bill 133 (2019) revised the income limit for the PTP Program, raising it to \$45,000 for the 2020-21 filing period. The income limit is adjusted annually based on the rate of inflation; the income limit is \$53,574 for the 2024-25 filing period. AB 133 also lowered the interest rate to 5% per year. ATC Mason strongly supported both changes, which makes the program more affordable and available to more people.

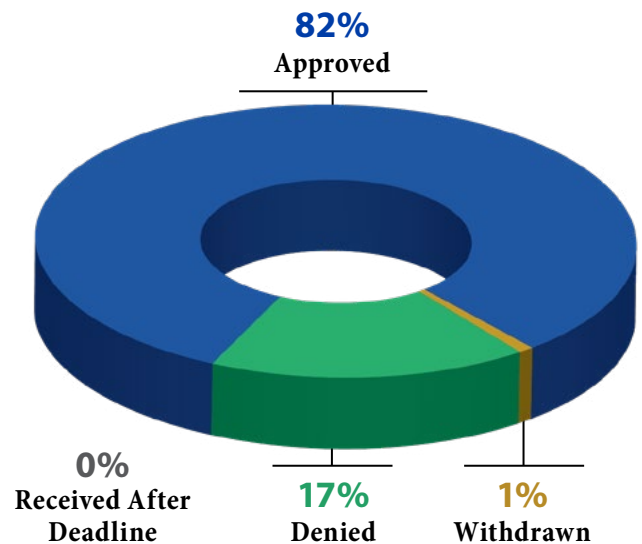
The Tax Collector's Office performs public outreach to inform taxpayers about the program through news releases, and providing flyers to the libraries, Veterans Affairs, Aging and Adult Services, and the San Bernardino County Employees' Retirement Association. The State Controller's Office also performs outreach by sending these to senior citizen centers. Applications became available on September 1, 2024. For more information, please contact the State Controller's Office at www.ptp.sco.ca.gov or 800-952-5661.

The charts below show PTP program statistics for San Bernardino County.

2022-23 PROPERTY TAX POSTPONEMENT



2023-24 PROPERTY TAX POSTPONEMENT



The Tax Collector Division

TOP TEN TAXPAYERS

Sources: San Bernardino County Assessor and Auditor-Controller/Treasurer/Tax Collector – Property Tax Division. Includes Secured and Unitary Roll.

FY23/24, Total Secured Assessed Value \$313,333,079,586.

Taxpayer	Type of Business	Taxable Assessed Value	% of Total County Taxable Assessed Value
Southern California Edison Company	Utility	\$6,684,538,220	2.13%
Southern California Gas Company	Utility	\$1,280,902,846	0.41%
Watson Land Company	Real Estate	\$939,201,937	0.30%
Prologis LP	Logistic/Real Estate	\$781,332,276	0.25%
Duke Realty Limited Partnership	Real Estate	\$600,601,441	0.19%
Liberty Property Limited Partnership	Real Estate	\$564,718,913	0.18%
Target Corporation	Retail	\$528,710,073	0.17%
Costco Wholesale Corporation	Retail	\$513,326,422	0.16%
Union Pacific Railroad Company	Utility	\$490,496,126	0.16%
BNSF Railway Company	Utility	\$484,343,205	0.15%
TOTAL		\$12,868,171,459	4.11%

FY24/25, Total Secured Assessed Value \$335,413,379,028.

Taxpayer	Type of Business	Taxable Assessed Value	% of Total County Taxable Assessed Value
Southern California Edison Company	Utility	\$7,298,588,439	2.18%
Prologis LP	Logistic/Real Estate	\$3,144,784,468	0.94%
Duke Realty Limited Partnership	Real Estate	\$1,677,225,634	0.50%
Rexford Industrial Realty LP	Real Estate	\$1,381,068,879	0.41%
Southern California Gas Company	Utility	\$1,291,189,248	0.38%
Watson Land Company	Real Estate	\$960,162,315	0.29%
Homecoming	Real Estate	\$868,821,203	0.26%
Wal-Mart Stores Inc	Retail	\$785,237,980	0.23%
Majestic Realty Co	Real Estate	\$753,590,766	0.22%
Westcore	Real Estate	\$707,306,945	0.21%
TOTAL		\$18,867,975,877	5.63%



Rhawnie Berg
Chief Deputy, Disbursements

DISBURSEMENTS

THE DISBURSEMENTS DIVISION

is responsible for paying all County employees and vendors, remitting withheld taxes, and filing tax and other information returns to federal and state taxing and other regulatory agencies. The Disbursements Division consists of two sections: Accounts Payable and Central Payroll.

ACCOUNTS PAYABLE SECTION

The Accounts Payable Section supports the County by making timely and accurate payments to the County's vendors for all goods and services while ensuring exceptional customer service and consistent adherence to laws, regulations, and standards based on objectivity, integrity, and independence.

The Accounts Payable Section:

- Maintains and safeguards the County's Master Vendor File and related vendor banking information.
- Reviews vendor invoices for validity and agreement with purchase orders and receiving documents when applicable.
- Creates and processes payment documents in the County's enterprise resource planning system (SAP).
- Issues and distributes warrants (checks) and Electronic Fund Transfers (EFTs).

- Executes the monthly payment of the Countywide CAL-Card and Travel Card program and coordinates its allocation to departments.
- Processes warrant stop payments and cancellations and reissues stale-dated warrants (checks) per departmental requests.
- Assists in the investigation of reported forgeries and alterations of County warrants (checks).
- Manages the County's Temporary Visa card program and audits receipts, executes the monthly payment, and coordinates its allocation to departments.
- Reviews Countywide reimbursement claims for federal and state grants.

The Disbursements Division





CENTRAL PAYROLL

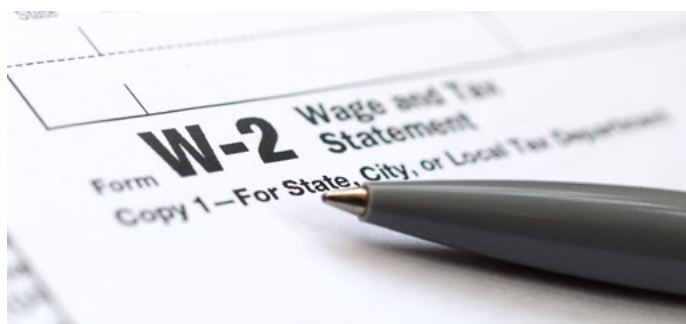
The Central Payroll Section processes biweekly employee payroll accurately, timely, efficiently, and is compliant with applicable laws, regulations, and collective bargaining agreements while providing customers with consistent exceptional service in a professional and courteous manner.

The Central Payroll Section:

- Provides centralized processing of employees' pay for County and Self-Governed Special District employees while safeguarding employees' information.
- Calculates employee earnings based on each classification unit's benefit package and employee work and leave hours.
- Withholds various payroll deductions from employees' earnings as authorized by each employee and accounts for and distributes payroll deductions to appropriate agencies.
- Processes wage garnishments in compliance with court and administrative orders.
- Withholds, deposits, and reports payroll taxes as prescribed by law.
- Prepares and files quarterly tax returns on behalf of the County, as well as the Self-Governed Special District that the Central Payroll Section provides payroll services for.
- Maintains payroll data and complies with annual W-2 reporting as prescribed by law.
- Works in conjunction with departments to ensure the accuracy of payroll processing.
- Coordinates with County departments and other agencies to apply payroll adjustments.
- Provides assistance and payroll training to departmental payroll staff.
- Provides accurate and timely assistance to employees to address questions or issues related to their pay.

2023 ACCOMPLISHMENTS

The Disbursements Division implemented initiatives to enhance efficiency and reduce costs by leveraging the use of technology and reducing production and use of paper documents.




- ★ In January 2023, *the Disbursements Division delivered a Form W-2 to each employee* who received wages from the County during calendar year 2022. The County delivered over 25,000 Form W-2s to employees, with 62% delivered electronically. The County continues to increase participation in the electronic delivery option year-over-year, resulting in a significant reduction in paper and an enhancement in the security and efficiency of the W-2 process.

- ★ In January 2023, the Disbursements Division *implemented an electronic W-2 filling solution* that provided automation tools to manage the W-2 generation process for poll workers efficiently. The solution eliminates a manual process by providing an automated solution, significantly improving accuracy, efficiency, and employee satisfaction levels. The County received a 2023 National Association of Counties (NACo) Achievement Award for the electronic W-2 filling solution.
- ★ The Division continued to *increase the use of paperless documents* in both Central Payroll and Accounts Payable during 2023. Central Payroll continued to improve the Payroll Electronic Document System (PEDS) to securely receive confidential payroll documents from County departments. Prior to PEDS, these documents were received by courier, third-party email, interoffice paper mail, and fax. This secure electronic delivery improved the administration of the County's payroll processing by providing a safe, secure, and self-managed solution, streamlining the County's payroll document transfer, file management, and archival processes.
- ★ The Accounts Payable Section has *continued its efforts in the efficiency and transparency of electronic invoice processing*. After the 2022 NACo Award-winning Invoice Management System, the Section has implemented a PO-Invoice Status website available to all departments and vendors. The self-service website promotes transparency by allowing customers to monitor their invoices from submittal to entry in the County's enterprise resource planning system (SAP), providing quicker response times and minimizing delays in invoice processing.
- ★ The Disbursements Division *timely and accurately paid over 22,000 County employees* every two weeks with an average gross pay of over \$73 million. The Division also withheld and timely remitted federal and state taxes and other mandatory and voluntary employee deductions of over \$10.1 million and \$14.4 million, respectively, each pay period.
- ★ The Disbursements Division *processed payments of over \$4.6 billion* consisting of over 44,000 electronic payments and 149,500 warrants (checks) to County vendors.

2024 ACCOMPLISHMENTS

The Disbursements Division implemented initiatives to enhance efficiency and reduce cost by leveraging the use of technology and reducing production and use of paper documents.

- ★ In January 2024, *the Disbursements Division delivered a Form W-2 to each employee* who received wages from the County during calendar year 2023. The County delivered over 25,000 Form W-2s to employees, with 63% delivered electronically. The County continues to increase participation in the electronic delivery option year-over-year, resulting in a significant reduction in paper and an enhancement in the security and efficiency of the W-2 process.
 - ★ The Division continued to *increase the use of paperless documents* in both Central Payroll and Accounts Payable during 2024. Central Payroll continued to improve the Payroll Electronic Document System (PEDS) to securely receive confidential payroll documents from County departments. Prior to PEDS, these documents were received by courier, third-party email, interoffice paper mail, and fax. This secure electronic delivery improved the administration of the County's payroll processing by providing a safe, secure, and self-managed solution, streamlining the County's payroll document transfer, file management, and archival processes.
 - ★ The Central Payroll Section *collaborated with the Human Resources' EMACS Development Team to add the Designation for Last Warrant form to EMACS Self-Service*, which allows employees to review, update, or make changes to their designation electronically. This enhancement was announced Countywide to employees in May 2024.
- 
Designation for Last Warrant
- ★ The Disbursements Division *timely and accurately paid over 22,000 County employees* every two weeks with an average gross pay of over \$73 million. The Division also withheld and timely remitted federal and state taxes and other mandatory and voluntary employee deductions of over \$10.1 million and \$14.4 million, respectively, each pay period.
 - The Disbursements Division *processed payments of over \$4.9 billion* consisting of over 474,700 electronic payments and 172,500 warrants (checks) to County vendors.

INFORMATION TECHNOLOGY



Don Le
Chief Deputy,
Information Technology

THE INFORMATION TECHNOLOGY DIVISION

(ATC-ITD) plays a critical role in driving technological excellence across all divisions within ATC. ATC-ITD is dedicated to providing innovative, secure, and reliable IT solutions that empower staff to perform their roles efficiently and effectively. Our mission is to lead the Department in the strategic adoption of modern technologies, improve information management practices, and maintain a robust IT infrastructure that supports operational excellence.

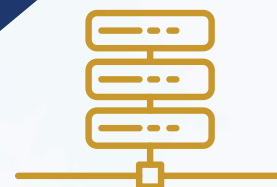
ATC-ITD operates as a collaborative partner within the Department, working to align technology with organizational goals while staying agile in responding to evolving needs. The Division is comprised of two specialized sections: Business Solutions Development and Business Infrastructure and Operational Support, each with distinct responsibilities designed to comprehensively address the Department's technology needs.



BUSINESS SOLUTIONS DEVELOPMENT SECTION

This section focuses on delivering innovative, user-centered technology solutions that enhance productivity and streamline operations. Key functions include:

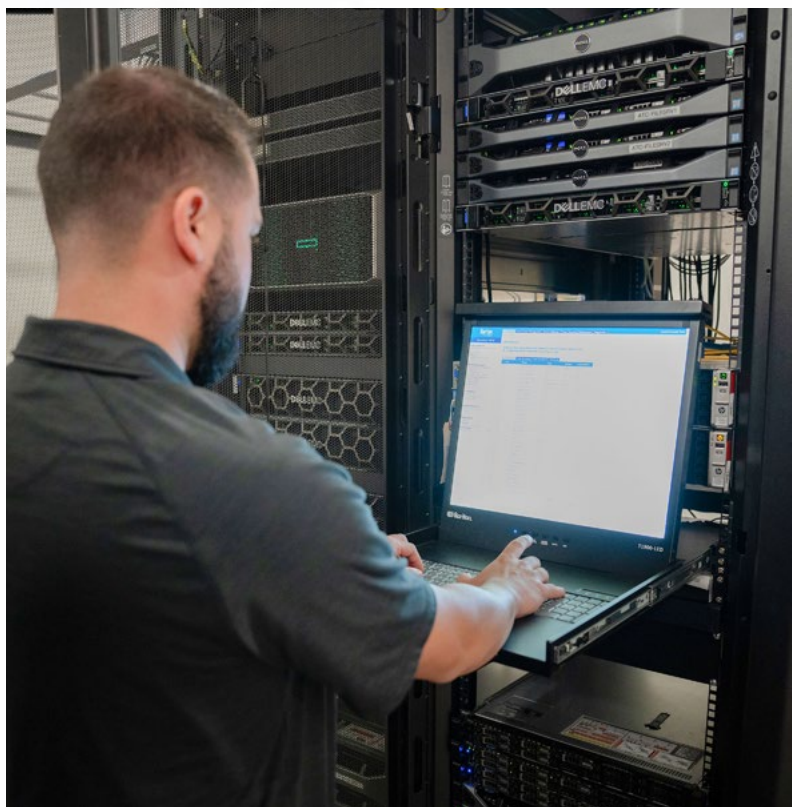
- **Application and Website Development:** Designs, develops, and maintains custom software applications and websites tailored to the Department's needs.
- **Software Technology Solution Implementation, Integration, and Management:** Leads the selection, implementation, and integration of software technology solutions to align with organizational needs, ensuring seamless interoperability and ongoing support for third-party systems.
- **Technology Research and Implementation:** Explores emerging technologies and integrates them to address current and future challenges.
- **Process Documentation and User Support:** Creates detailed documentation of systems and processes, ensuring clarity for ongoing support and end-users.
- **Business Systems Analysis:** Provides expertise in analyzing and improving business systems and processes to maximize efficiency.
- **End-User Training:** Conducts training sessions to enhance staff proficiency in using software applications effectively.
- **Cross-Agency Collaboration:** Serves as a vital liaison between ATC, other County departments, and external tax servicing agencies, ensuring system functionality and effective interagency communication.



BUSINESS INFRASTRUCTURE AND OPERATIONAL SUPPORT SECTION

This section ensures that the Department's IT infrastructure operates seamlessly, securely, and reliably by maintaining robust and redundant systems. Core responsibilities include:

- **Desktop and Mobile Device Support:** Installs, maintains, and troubleshoots departmental hardware and software, including mobile devices, to meet user needs.
- **Infrastructure Administration:** Oversees the operation and maintenance of both on-premises and cloud infrastructure, including servers, databases, storage systems, network devices, monitoring tools, and access controls, ensuring seamless integration and functionality in a hybrid environment.
- **Enterprise Networking:** Designs, implements, and maintains robust networking solutions to ensure reliable connectivity across the Department, supporting both internal operations and external communications.
- **Information Security and Monitoring:** Develops and enforces comprehensive security protocols, including threat detection, incident response, and user access controls, while utilizing advanced monitoring tools to proactively address vulnerabilities and ensure uninterrupted operations.
- **Data Center Management:** Supports all data center systems, including hardware, software, environmental controls, security, and connectivity to ensure optimal performance.
- **Telephony and Contact Center Support:** Acts as the primary liaison for telephony infrastructure and Contact Center systems, ensuring reliable communication channels.



ATC-ITD'S VISION

The Information Technology Division (ATC-ITD)

is dedicated to supporting the Chief Executive Officer's vision of leveraging modern IT management best practices to drive a holistic approach to technology transformation and innovation. By aligning IT capabilities with business objectives, ATC-ITD maximizes resources, enhances efficiency, and delivers measurable business value. This vision is operationalized through the following guiding principles:

THE ROLE OF TECHNOLOGY IN ATC

As a trusted business and innovation partner, ATC-ITD provides strategic technology leadership and develops modern solutions that empower the Department. By integrating IT management with business management, ATC-ITD ensures a cohesive alignment between technology strategy and operational goals across all organizational divisions.

Key approaches include:

- **Collaboration Across Silos:** Bridging gaps between divisions to ensure technology supports and enhances business processes.
- **Clear Authority and Accountability:** Empowering the business to define what services are delivered, while ATC-ITD defines how those services are delivered securely, efficiently, and effectively.
- **Business-Driven Innovation:** Designing IT strategies that reflect the Department's priorities while fostering innovation through emerging technologies.

IT SERVICE DELIVERY MECHANISMS

ATC-ITD adopts a customer-centric approach to service delivery, evaluating its effectiveness by the business value it provides. With a focus on agility and operational excellence, the Division implements and supports technologies that enhance the Department's capabilities.

Core initiatives include:

- **Business Process Enabling Technologies (BPET):** Leveraging tools like end-to-end automation, platform as a service (PaaS), software as a service (SaaS), and cloud services to streamline operations.
- **Organizational Alignment:** Structuring IT service delivery and applications support to mirror the needs and workflows of the Department.
- **Continuous Improvement:** Utilizing metrics and feedback to optimize IT services, ensuring they remain relevant, scalable, and efficient.

FUTURE-PROOF IT FOUNDATION

ATC-ITD builds and maintains a resilient, secure, and adaptable IT foundation capable of evolving with rapid technological advancements, legislative changes, and organizational growth. This foundation supports the Department's critical financial and operational systems, ensuring sustainability and scalability.

Key features of this foundation include:

- **Flexibility and Adaptability:** Enabling seamless scalability and integration with new technologies to support on-demand expansion and innovation.
- **Cybersecurity Excellence:** Employing advanced tools and practices to protect data and systems while mitigating evolving threats.
- **High Availability and Resilience:** Incorporating fail-safes and redundancies to maintain uninterrupted operations and ensure business continuity.
- **Ubiquitous IT Services:** Delivering robust technology solutions that are accessible across the Department, empowering employees to perform their roles efficiently.

The ATC Information Technology Division is at the forefront of supporting the County's enterprise financial foundation, ensuring that every technology initiative contributes to the County's mission of operational excellence and public service.



ATC-ITD: THE SPECIALIZED & ENTERPRISE IT SERVICES PROVIDER

As the specialized IT division within ATC, ATC-ITD distinguishes itself by supplementing the County's centralized IT services while driving business value through tailored technology solutions and proactive partnerships. ATC-ITD takes on the following key roles to ensure alignment with the Department's objectives and deliver transformative outcomes:



BUSINESS LEADER

To generate measurable business value from technology, ATC-ITD actively partners with all divisions to align IT initiatives with operational and strategic goals. This partnership is grounded in mutual trust, a deep understanding of the Department's needs, and a commitment to delivering meaningful results.

ATC-ITD demonstrates its leadership by:

- **Proactively Understanding Business Needs:** Engaging with divisions to thoroughly understand their objectives, challenges, and workflows, ensuring IT solutions address real-world problems.
- **Collaborating at All Levels:** Supporting management in strategic planning while providing hands-on solutions for daily operational processes.
- **Taking Ownership of Critical Initiatives:** Ensuring accountability for the success of mission-critical projects, from conception through execution and beyond.



INNOVATION AGENT

ATC-ITD does not pursue technology for its own sake but focuses on implementing solutions that provide tangible benefits and enhance operational efficiency. By embedding innovation into business strategies and processes, ATC-ITD empowers the Department to adopt technologies that deliver maximum return on investment.

To fulfill this role, ATC-ITD:

- **Aligns Technology with Business Objectives:** Clearly communicates the "why" behind each technology initiative from a business perspective, ensuring alignment with Department goals.
- **Conducts Comprehensive Analysis:** Evaluates risks, dependencies, and operational impacts beyond IT to guide informed decision-making.
- **Demonstrates Business Implications:** Transparently explains how technology decisions affect productivity, efficiency, and overall success, building confidence in proposed solutions.



CULTURAL REVOLUTIONARY

ATC-ITD fosters a culture of collaboration, innovation, and talent development within the Department, creating an environment where technology transformation is embraced and supported at all levels. By embedding these values into its operations, ATC-ITD positions itself as a driver of positive organizational change.

ATC-ITD leads the cultural shift by:

- **Modeling Collaboration:** Encouraging cross-divisional teamwork and breaking down silos through integrated technology solutions and shared goals.
- **Promoting Transparency and Innovation:** Advocating for open communication, creative problem-solving, and a forward-thinking mindset in all technology initiatives.
- **Building Internal Talent:** Investing in the professional growth of both technical and business staff, ensuring the Department has the skills needed to adapt and thrive in a rapidly changing environment.

SIGNIFICANT FOOTPRINT OF ATC-ITD INFRASTRUCTURE & BUSINESS SYSTEMS

With a deep understanding of the Department's business needs, ATC-ITD delivers a broad spectrum of IT services and solutions tailored to meet operational demands. Despite having a lean team of only 31 IT professionals, ATC-ITD maintains a robust and highly respected footprint of infrastructure and business systems, much of which is developed and supported in-house.



DATA CENTER OPERATIONS

ATC-ITD operates an environmentally controlled, secure data center equipped with segregated power, cooling, and fire suppression systems to ensure operational continuity. Key features of the data center include:

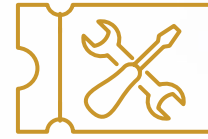
- **Infrastructure Footprint:** Housing 10 racks for network, servers, and battery backup equipment to support departmental operations.
- **Backup Power Systems:** Providing up to four hours of operational capacity during power failures to safeguard critical systems.
- **Network Resilience:** Supporting primary and secondary WAN/Internet circuits, a tertiary failover WAN circuit, and a disaster recovery (DR) replication circuit for uninterrupted connectivity.

This data center serves as the backbone for the Department's IT infrastructure, ensuring seamless operation of mission-critical services.



REDUNDANCY AND DISASTER RECOVERY

To enhance business continuity, ATC-ITD maintains redundant systems at the **High Desert Government Center in Hesperia** and in the **Microsoft Azure Cloud**. These systems provide failover capabilities and disaster recovery support, ensuring the Department can maintain operations even in the event of unexpected disruptions.



HELPDESK AND CALL CENTER SUPPORT

ATC-ITD's Helpdesk is a vital component of its service delivery, managing an average of 1,000 helpdesk requests per month. Highlights of helpdesk operations include:

- **Rapid Response:** Resolving approximately 20% of high-priority or urgent tickets within 15 minutes or less.
- **Call Center Support:** Providing dedicated support to two full-time call centers—ATC-TCD and ATC-CCD—comprising about 100 customer service agents. These call centers assist the public with inquiries and facilitate the collection of taxes, fees, and debt payments.



CLOUD PRESENCE AND SERVICES

ATC-ITD has embraced hybrid cloud strategies by maintaining two Microsoft Azure tenants. These tenants provide a range of infrastructure and application services, including:

- **Infrastructure Services:** Hosting web application servers, database servers, and DNS.
- **Collaboration and Productivity Tools:** Supporting Azure Active Directory, SharePoint, and Office 365 (O365) for secure and efficient departmental operations.
- **Email Services:** Managing email services to ensure reliable communication across the Department.



ATC-ITD INFRASTRUCTURE OVERVIEW

On-Site Infrastructure

CATEGORY	COUNT/DETAILS
Servers	161 (139 virtual + 22 physical)
Switches	31
Switch Ports	1,808
Camera System/Cameras	60
Crestron Conference Room Systems	10
Desktops	408
Mobile Devices	165
Network Printers	51
Local Printers	178
Mass Storage	345 TB

Applications and Business Systems

CATEGORY	COUNT/DETAILS
Databases	536
Business-Critical Systems/Applications	25
Other Business Applications, RPA, Websites, APIs	169

Cloud Infrastructure, Platforms, and Solutions

CATEGORY	COUNT/DETAILS
Productivity Tools	Exchange Online, SharePoint Online, Microsoft Teams, OneDrive for Business
Virtual Desktop Infrastructure (VDI)	Supports secure remote work
Domain Controller & DNS Server	Facilitates centralized network management
Virtual Networking & Site-to-Site Communications	Ensures seamless connectivity across hybrid environments
Custom Cloud Applications and RPA	25 cloud-based and custom-developed applications
Cloud-based SQL Infrastructure	13 SQL Servers, 57 SQL Databases

2023-2024 ITD ACCOMPLISHMENTS

★ 1. Strengthening Cybersecurity and Risk Management

Goal: Establish a robust, proactive cybersecurity posture to protect organizational assets and mitigate threats.

Key Accomplishments:

• Proactive Threat Management:

- **Enhanced Security Hardening:** Introduced intelligent security infrastructure to provide additional layered security, application whitelisting, and monitoring services, enhancing overall protection against cyber threats.
- **Staff Security Awareness Training:** Conducted internal phishing campaigns, hardened applications and operating systems, and performed comprehensive security assessments to bolster defenses against potential attacks.

• Enhanced Security Measures:

- **Cisco Umbrella Deployment:** Successfully rolled out Cisco Umbrella across the enterprise, establishing a resilient, cloud-based layer of cybersecurity protection against internet-based threats. This included detailed configuration and rigorous testing to ensure seamless integration with ATC's network.

◦ Cisco Duo

Multi-Factor Authentication:

Implemented Cisco Duo across all internet-facing cloud applications, requiring two-step authentication to ensure only verified users can access sensitive systems, thus reducing the risk of data breaches.

- **Microsoft Windows Hello for Business:** Deployed a modern multi-factor authentication solution using biometric verification and PIN-based access, reducing the risk of phishing attacks and strengthening cybersecurity defenses.

- **YubiKey Implementation:** Introduced YubiKey, a hardware-based authentication device, to enhance operations, reduce the risk of phishing attempts, and ensure that only authorized personnel can access sensitive systems and data.

★ 2. Modernizing IT Infrastructure and Improving Service Management

Goal: Create a resilient and scalable IT infrastructure to support organizational growth and service delivery excellence.

Key Accomplishments:

• Infrastructure Upgrades:

- **Network Core Infrastructure Modernization:** Replaced ATC's network core infrastructure with state-of-the-art equipment, increasing bandwidth, reducing latency, improving scalability and resiliency, and enhancing security.

- **Transition from Legacy Storage:** Successfully transitioned departmental data from legacy storage to high-speed, enterprise-grade SSD platforms, resulting in improved application performance, reduced disruptions, and the implementation of AI-driven predictive intelligence.

- **Enhanced Service Desk Support:**

- **Customer and Service Desk Support:** Maintained an average response time of under 15 minutes for over 11,000 helpdesk requests, ensuring minimal disruptions and excellent customer support.
- **Modernized Core Helpdesk Application:** Updated the core helpdesk application to provide improved access to information and a customized knowledge base. This modernization significantly enhances support

operations, leading to higher customer satisfaction and more efficient business processes.

- **Computing Equipment Refresh:**

- **Computing and Equipment Upgrades:** Upgraded and replaced over 200 computers and laptops to enhance employee experience, boost productivity, and provide essential software and tools for efficient task execution.

★ 3. Driving Innovation to Empower Business and Operational Efficiency

Goal: Leverage technology solutions to streamline operations, support business initiatives, and enhance productivity.

Key Accomplishments:

- **Business-Driven Project Success:**

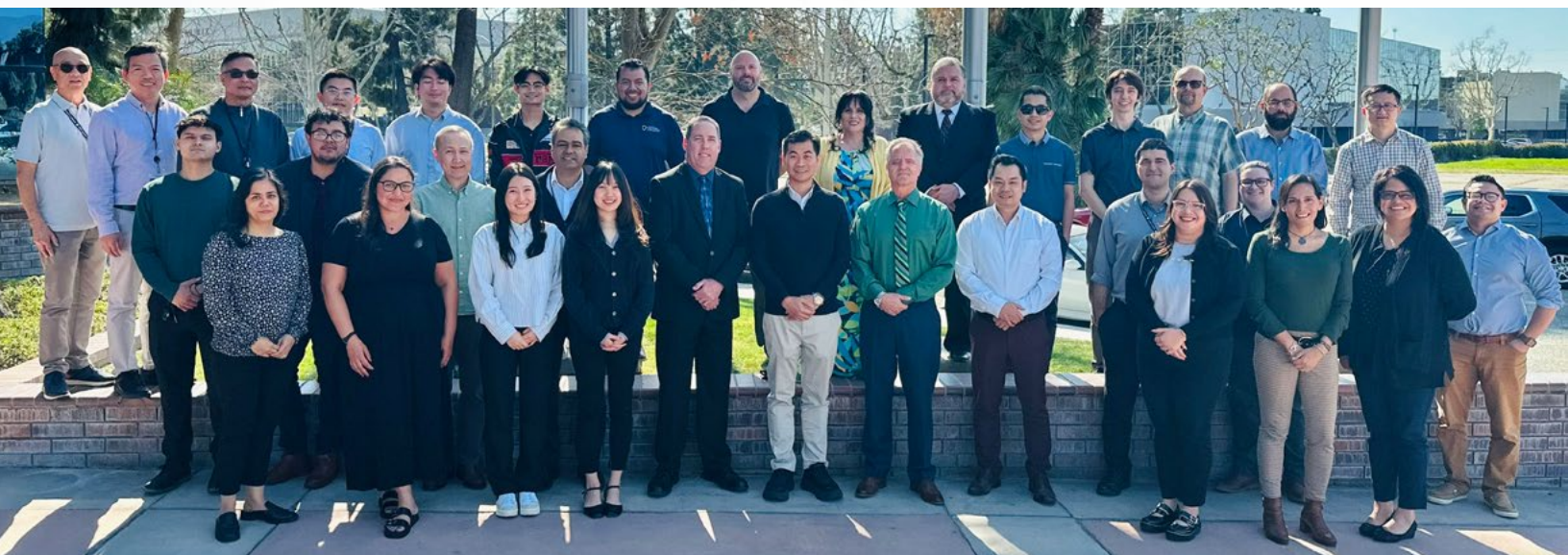
- **Property Tax Legacy Systems Replacement Project (PTLSR):** ATC's flagship initiative has successfully completed 65% of its planned 36-month duration. The project has achieved 9 out of 14 planned milestones, all delivered on schedule and within budget. The key factors contributing to this success include a business-first and collaborative approach toward finding optimal solutions among project stakeholders.

- **Automation and Intelligent Application Development:**

- **Check Image Retrieval Solution Development:** Partnered with the Disbursements Division to develop a solution with intelligent automation for efficient data extraction. The application, hosted on an Azure Web App with a React-based front-end, featured seamless authentication via Auth0 and a passwordless mechanism. Enhanced search capabilities allowed users

to efficiently locate and manage check information, while backend integration with Azure Logic and Function Apps ensured smooth data retrieval and processing. This modernization improved operational efficiency and supported sustainability by reducing energy consumption and cooling requirements.

- **Risk Assessment Survey Program with Internal Audits Division:** ATC-ITD collaborated with IAD to implement a new Risk Assessment Survey program to enhance efficiency and productivity. This program replaced the previously time-consuming manual reporting process for operational and compliance audits across all County departments and special districts. The automation streamlined reporting, improved participation and collaboration with government agencies, and enhanced data analysis, significantly contributing to better administration and services.



The Information Technology Division

★ 4. Enhancing Data Management and Web Presence

Goal: Improve data management practices and digital presence to enhance accessibility, performance, and compliance.

Key Accomplishments:

- **Website Modernization:**

- **ATC Website Migration:** Migrated ATC's public-facing website to Azure Cloud, improving performance, security, and reliability while reducing maintenance costs and enhancing operational efficiency.
- **ATC Website Redesign:** Modernized and unified the digital presence of all ATC divisions, integrating advanced features like Zendesk, chatbot support, and a robust document repository to enhance user experience and operational efficiency.

- **Data Migration for Compliance and Efficiency:**

- **FAS CD Data Migration:** Migrated financial historical data from a legacy Access Database to Azure SQL, ensuring secure preservation for audit and compliance purposes and improving efficiency in generating financial reports.

★ 5. Investing in Workforce Development and Recognition

Goal: Cultivate a skilled, motivated workforce aligned with organizational values and goals.

Key Accomplishments:

- **Training and Skill Development:**

- **Training and Workshops:** Provided over 700 hours of instructor-led workshops to promote career development and enhance staff skills.

- **Position Reclassification for Career Growth:**

- **Position Reclassification:** Reclassified several technical positions to align with County standards, supporting staff retention and acknowledging valuable contributions.

- **Awards and Recognition:**

- **NACo and CSAC Award Nominations:** To foster a culture of innovation and recognize employees' hard work, IT management team nominates outstanding

projects for prestigious awards like National Association of Counties Achievement Awards and California State Association of Counties Challenge Awards. These nominations celebrate the dedication and impact of our team members, enhance professional pride, and inspire continued contributions to departmental excellence.





Franz Zyss
Chief Deputy,
Property Tax

PROPERTY TAX



THE PROPERTY TAX DIVISION (Division) of the Auditor-Controller/Treasurer/Tax Collector's Office (ATC) is comprised of the Apportionment and Roll Changes Section, and the Successor Agency Dissolution Section.

APPORTIONMENT AND ROLL CHANGES SECTION

The Apportionment and Roll Changes Section is responsible for compiling assessed valuations for taxing agencies, calculating property tax rates, and preparing and extending the tax rolls by tax rate area, including any special assessments. The Section maintains the tax charges against the County Tax Collector as well as processing roll corrections and corresponding tax refunds. The Section is responsible for apportioning property taxes to approximately 600 taxing agency accounts Countywide and preparing revenue estimates to assist with cash flow projections.

The Apportionment and Roll Changes Section performs calculations to determine factors to utilize in the following allocations and/or apportionments:

- Vehicle License Fee Adjustment Amounts (VLFAA)
- Supplemental apportionment factors for schools utilizing Average Daily Attendance (ADA) data provided by the State for all K-12 school districts.
- Factors to allocate revenue resulting from Unitary and Operating Non-Unitary properties, Intercounty Pipeline Rights-of-Ways, Regulated Railway companies, and Unitary Qualified Property of Public Utilities assessed by the State Board of Equalization

- Tax sale excess proceeds
- Teeter Plan annual reconciliation and payments
- State Highway Property Rental Tax
- Racehorse Tax
- Property Tax Administrative Costs
- Supplemental 5% Administrative Cost

The Apportionment and Roll Changes Section is also responsible for preparing various property tax reports for state agencies to assist with research projects, revenue appropriations, and policy decision making. Additionally, the Section performs the following tasks upon request:

- Prepare bond quotes, post tax bonds, and process the certificate on maps for parcel subdivisions in accordance with Government Code Section 66493 of the Subdivision Map Act of 2005.
- Revenue estimates for jurisdictional changes under review by the Local Agency Formation Commission (LAFCO).
- Schedules for the Countywide annual financial statements and bond disclosures.
- Accounting services for special projects and requests.

APPORTIONMENT AND ROLL CHANGES SECTION – 2023 ACCOMPLISHMENTS

- ★ *Extended the unsecured tax charge to the Tax Collector, \$181.6 million for tax roll 2023, an 11.69% increase compared to tax roll 2022.*
- ★ *Extended the secured tax charge to the Tax Collector, \$3.97 billion for tax roll 2023, an 8.41% increase compared to tax roll 2022.*
- ★ *Applied 2,430,984 assessments for a total of \$424.8 million on the 2023 secured tax roll.*
- ★ *Calculated the debt service tax rates for voter-approved bonds for approximately 43 school districts*

and special districts. The Countywide average tax rate is 1.133270% per \$100 assessed value.

- ★ *Extended three supplemental rolls to the Tax Collector resulting in a tax charge/additional bill in the amount of \$216.2 million and tax refunds in the amount of \$3.9 million for negative assessments. A supplemental tax bill is a result of a reassessment of real property, effective when there is a change in ownership or completion of new construction. An increase will produce a bill and a decrease will produce a negative assessment/refund.*

APPORTIONMENT AND ROLL CHANGES SECTION – 2024 ACCOMPLISHMENTS

In 2024, the total roll value increased by 6.86% compared to the prior year's assessment roll. This growth reflects the gross assessed value of all locally assessed real, business, and personal property, along with utility values assessed by the State Board of Equalization.

- ★ *Extended the unsecured tax charge to the Tax Collector, \$197.4 million for tax roll 2024, an 8.75% increase compared to tax roll 2023.*
- ★ *Extended the secured tax charge to the Tax Collector, \$4.24 billion for tax roll 2024, a 6.77% increase compared to tax roll 2023.*

	FY2023-24	FY2024-25	Inc./Dec.	Growth %
Secured Roll Value*	312,694,299,604	333,790,273,478	21,095,973,874	6.75%
Unsecured Roll Value	16,187,650,489	17,667,614,685	1,479,964,196	9.14%
Total Roll Value	328,881,950,093	351,457,888,163	22,575,938,070	6.86%
Secured Tax Charge	3,971,263,343	4,240,134,385	268,871,042	6.77%
Unsecured Tax Charge	181,566,345	197,446,167	15,879,822	8.75%
Total Tax Charge	4,152,829,688	4,437,580,552	284,750,864	6.86%

* Adjusted to include the Board of Equalization Utility Roll Values

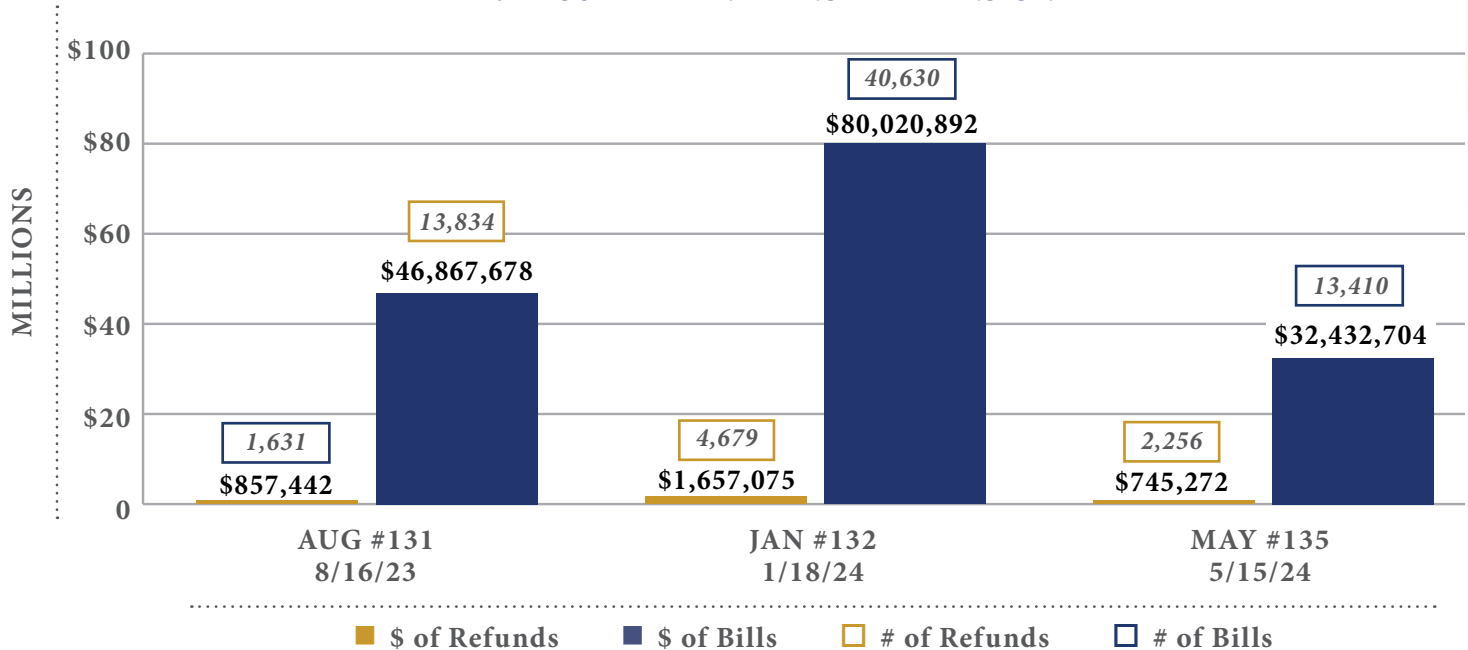
The Property Tax Division



- ★ **Applied 2,494,410 assessments** for a total of \$472.4 million on the 2024 secured tax roll.
- ★ **Calculated the debt service tax rates** for voter-approved bonds for approximately 43 school districts and special districts. The Countywide average tax rate is 1.127920% per \$100 assessed value.

- ★ **Extended three supplemental rolls to the Tax Collector resulting in a tax charge/additional bill in the amount of \$159.3 million** and tax refunds in the amount of \$3.25 million for negative assessments. A supplemental tax bill is a result of a reassessment of real property, effective when there is a change in ownership or completion of new construction. An increase will produce a bill and a decrease will produce a negative assessment/refund.

FY 23-24 SUPPLEMENTAL ROLL EXTENSION

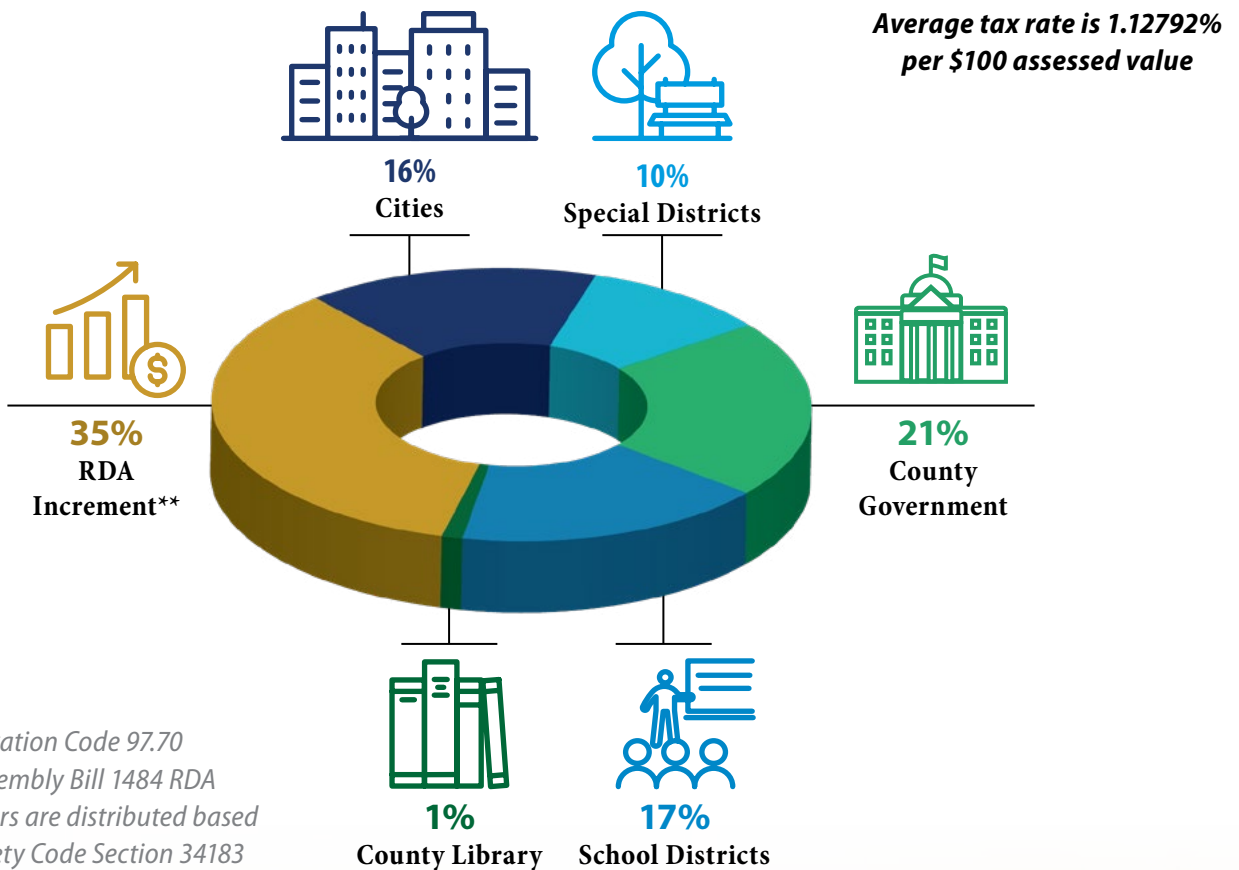


- ★ **Apportioned \$5.07 billion in property taxes** to approximately 600 taxing agency accounts for fiscal year ending 06/30/2024. This includes the supplemental taxes, roll corrections, and the reallocation of \$662.3 million in the Vehicle License Fee Adjustment Amounts (VLFAA) to the County and cities.
- ★ **Processed 11,916 tax refunds** claimed by taxpayers in the amount of \$29.8 Million excluding supplemental roll refunds.

- ★ **Processed approximately 1,018 bill amendments** requested by taxing agencies.
- ★ **Prepared approximately 136 tax bond quotes** and certified 90 subdivision maps.
- ★ **Successfully completed the State Controller's Office Audit** on Apportionment and Allocation of Property Taxes Revenues covering July 1, 2017 through June 30, 2022. The audit found that the San Bernardino County complied with California statutes for the apportionment and allocation of property tax revenues for the audit period.



WHERE YOUR PROPERTY TAX DOLLARS GO



REDEVELOPMENT DISSOLUTION AND SPECIAL PROJECT SECTION

The Redevelopment Dissolution and Special Project Section is responsible for administering the Redevelopment Property Tax Trust Funds (RPTTF) for RDA successor agencies and performing the Auditor-Controller mandates outlined in RDA Dissolution legislation. Specifically, they are responsible for:

- Depositing tax increment collections to the appropriate RPTTF fund.
- Reconciling the trust funds for all RDA project areas and successor agencies.
- Tracking and calculating the department's administrative cost.
- Calculating pass-through payments to taxing agencies in accordance with the terms of contractual agreements or statutory formulas.
- Reviewing the Recognized Obligation Payment Schedules (ROPS) submitted by RDA Successor Agencies and corresponding approval letters issued by the California Department of Finance (DOF).
- Calculating residual payments to taxing agencies in accordance with Health and Safety Code Section 34188.
- Reviewing Last and Final ROPS submissions and making disbursements in accordance with the schedule approved by DOF.
- Performing RPTTF disbursements in accordance with Health and Safety Code Section 34183 prior to January 2 and June 1 of each fiscal year.
- Preparing RPTTF estimates of property tax disbursements to be made in the upcoming six-month period to entities receiving those disbursement and DOF no later than October 1 and April 1 of each fiscal year.
- Notify the State Controller's Office (SCO) when a successor agency files an insufficient funds notification.
- Review insufficient funds claims to verify whether the successor agency will have sufficient funds for debt service obligations approved on the ROPS and report finds to the SCO to obtain approval to invoke subordination clauses on pass-through payments, if applicable.

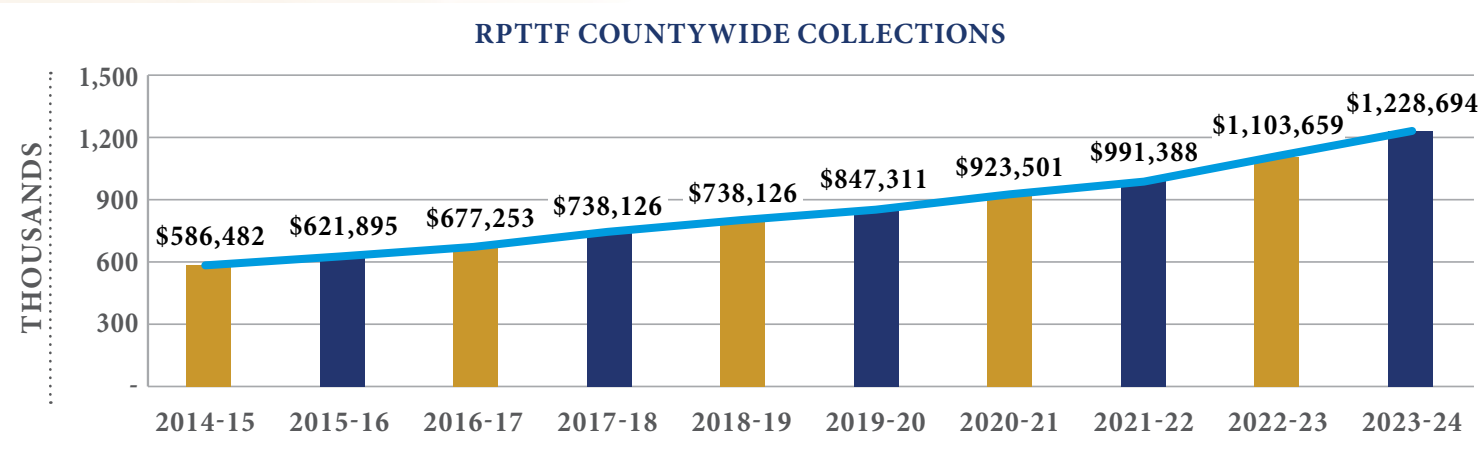
- Perform Prior Period Adjustment (PPA) Reviews to verify actual expenditure payments on approved ROPS obligations and report findings to DOF no later than February 1 of each fiscal year.
- Perform asset liquidation apportionments to taxing agencies.
- Prepare and submit RPTTF distribution reports within 10 days of each distribution to DOF and post on our website.
- Staff the Countywide Oversight Board (CWOB); responsibilities include organizing the CWOB meetings, reviewing the Board Agenda Items, and assisting the CWOB members and RDA Successor Agencies on RDA dissolution matters.

REDEVELOPMENT SECTION – 2023 ACCOMPLISHMENTS

- ★ *Allocated and apportioned \$1.1 billion* in Redevelopment Property Tax Trust Fund (RPTTF)
- ★ The section *performed approximately 2,000 pass-through calculations* semi-annually on behalf of 22 RDA successor agencies and disbursed \$344.5 million in pass-through payments to taxing agencies; an increase of 10.27% compared to FY2021-22.
- ★ *Apportioned approximately \$168.8 million* of RPTTF to RDA successor agencies in FY 2022-23 to wind down debt.
- ★ *Performed Successor Agency Prior Period Adjustment (PPA)* desk reviews and reported findings to the Department of Finance which resulted in adjustments of \$7.9 million on the ROPS 23-24 RPTTF apportionment.
- ★ *Apportioned approximately \$575.7 million* of Residual RPTTF to taxing agencies.

REDEVELOPMENT SECTION – 2024 ACCOMPLISHMENTS

- ★ *Allocated and apportioned \$1.2 billion* in Redevelopment Property Tax Trust Fund (RPTTF)



RPTTF COLLECTION SUMMARY

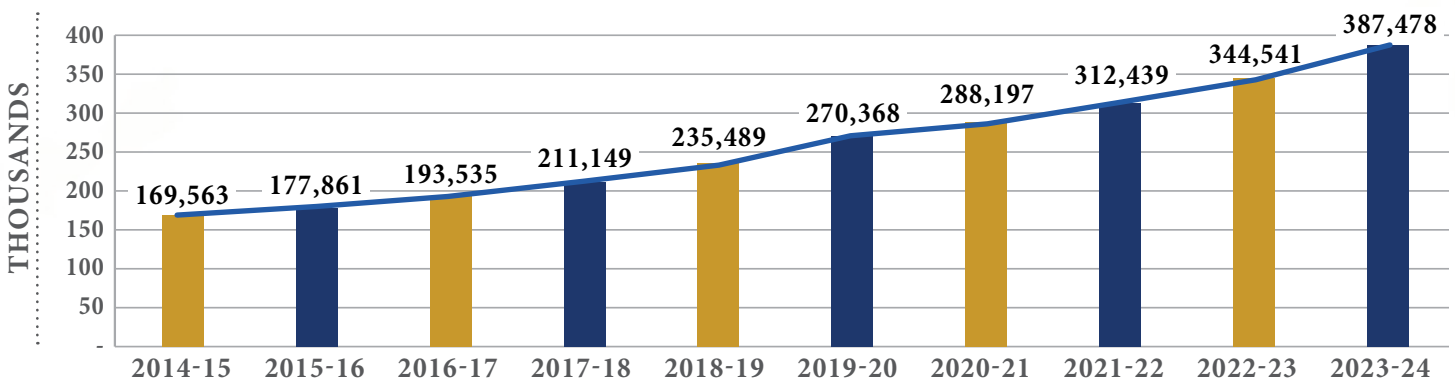
SA Code	Successor Agency	2022-23	2023-24	Δ	SA Code	Successor Agency	2022-23	2023-24	Δ
RS01	Adelanto	15,218	17,165	12.79%	RS14	Needles	933	1,344	44.08%
RS02	Apple Valley	9,117	10,096	10.73%	RS15	Ontario	91,324	98,177	7.50%
RS03	Barstow	8,045	8,908	10.72%	RS16	Rancho Cucamonga	159,351	170,321	6.88%
RS04	Big Bear Lake	9,377	10,317	10.03%	RS17	Redlands	12,189	13,260	8.79%
RS05	Chino	39,959	45,258	13.26%	RS18	Rialto	85,147	96,663	13.52%
RS06	Colton	18,740	19,149	2.18%	RS19	San Bernardino City	61,645	67,104	8.86%
RS07	Fontana	214,094	244,717	14.30%	RS20	San Bernardino County	23,323	28,023	20.15%
RS08	Grand Terrace	-	-	0%	RS21	29 Palms	3,512	4,116	17.20%
RS09	Hesperia	52,774	59,010	11.82%	RS22	Upland	22,487	25,234	12.22%
RS10	Highland	18,927	20,304	7.28%	RS23	Victorville	11,562	13,570	17.37%
RS11	IVDA	109,175	117,068	7.23%	RS24	VVEDA	87,150	105,215	20.73%
RS12	Loma Linda	16,362	17,741	8.43%	RS25	Yucaipa	4,134	4,927	19.18%
RS13	Montclair	24,498	25,845	5.50%	RS26	Yucca Valley	4,612	5,158	11.83%
		TOTAL	\$1,103,659	\$1,228,694	11.33%				

★ The section *performed approximately 2,000 pass-through calculations* semi-annually on behalf of 22 RDA successor agencies and disbursed \$387.5 million in pass-through payments to taxing agencies; an increase of 12.46% compared to FY2023-24.

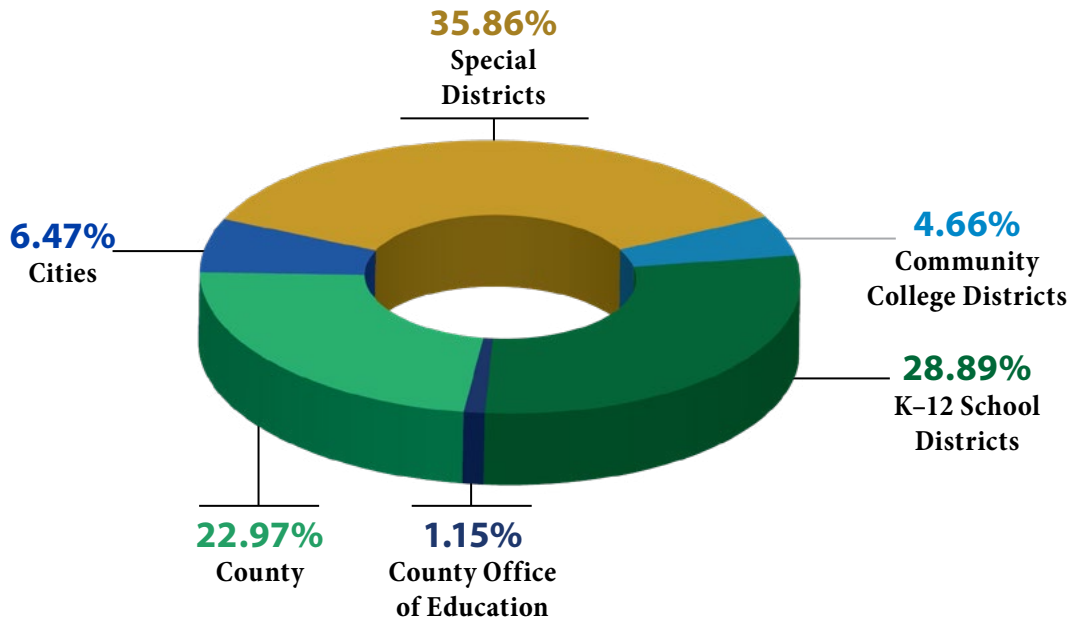
Recap is below:

Affected Taxing Entities	2022-23	2023-24	Δ	Affected Taxing Entities	2022-23	2023-24	Δ
Cities	21,642	25,062	15.80%	Community Colleges	11,843	13,966	17.93%
County	78,670	89,005	13.14%	County Office of Education	3,136	3,665	16.88%
Special District	128,036	138,939	8.52%	ERAF	20,937	24,680	17.87%
K-12 Schools	80,277	92,162	14.81%	TOTAL	\$344,541	\$387,478	12.46%

COUNTYWIDE PASS-THROUGH DISTRIBUTIONS



TOTAL PASS-THROUGH DISTRIBUTION FY 2021-22



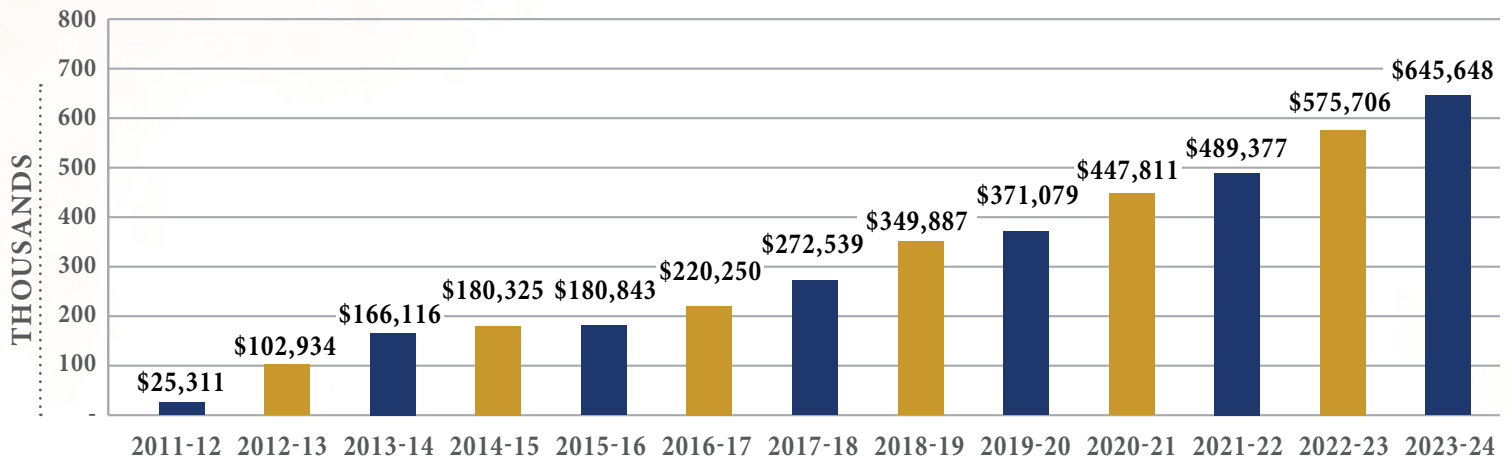
★ *Apportioned approximately \$176 million* of RPTTF to RDA successor agencies in FY 2023-24 to wind down debt.

to the Department of Finance which resulted in adjustments of \$3.6 million on the ROPS 24-25 RPTTF apportionment.

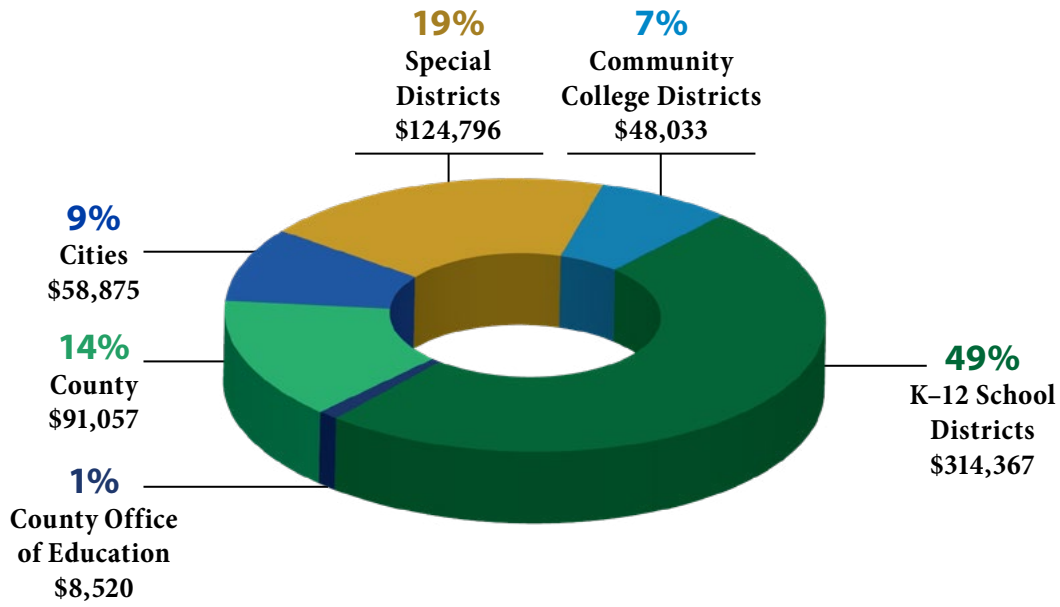
★ *Performed Successor Agency Prior Period Adjustment* (PPA) desk reviews and reported findings

★ *Apportioned approximately \$645.6 million* of Residual RPTTF to taxing agencies.

TOTAL COUNTYWIDE RESIDUAL DISTRIBUTIONS



TOTAL RESIDUAL DISTRIBUTION
In Thousands



• RPTTF Distribution Recap by ROPS Cycle:

RPTTF Distribution Type	ROPS 2022-23	ROPS 2023-24	Δ	ROPS 2024-25*
Collections	1,034,266	1,189,554	15.01%	521,078
Admin	(11,804)	(13,545)	14.76%	(1,876)
Pass-through	(323,249)	(373,119)	15.43%	(170,727)
ROPS – EOs	(169,405)	(166,996)	-1.42%	(107,531)
ROPS – ACA	(2,812)	(2,782)	-1.09%	(870)
Residual	(526,996)	(633,113)	20.14%	(240,074)
Remaining Balance	-	-		-

* ROPS 24-25 A cycle is only reported; B cycle distribution will take place in January 2025.

** Please note, ROPS disbursements cross over fiscal years. (A cycle is disbursed on June 1st and B cycle is disbursed on January 2nd.)

- ★ The Section *apportioned \$260,577 to taxing agencies* for asset liquidation proceeds received for two (2) parcels sold by successor agencies.
- ★ The Property Tax Division *continues to benefit from the consolidation of the departments through improved communication and collaboration* with the Tax Collector and County Treasurer for cash flow purposes, enabling the County Treasurer to maximize investment opportunities.
- ★ *Coordinated the preparation for the dissolution of three successor agencies* – Barstow, Needles, and Redlands.
- ★ The *Property Tax Division continues to collaborate with the Tax Collector Division to provide superior customer service* to taxpayers and taxing agencies by ensuring the 20 annual tax apportionments are successfully performed on a timely basis in accordance with the published apportionment schedule.
- ★ *Successfully dissolved two successor agencies* – Needles and Redlands.
- ★ *Implemented the new Rancho Cucamonga Enhanced Infrastructure Financing District (EIFD).*



Sonia Hermosillo
Chief Deputy,
Revenue Recovery

REVENUE RECOVERY

THE REVENUE RECOVERY DIVISION (ATC-RRD)

works to ensure maximum recovery of debt owed to the County while providing excellent customer service to the public and departments served. ATC-RRD's highly skilled team collects fines, fees, and restitution for the San Bernardino County Superior Court (Court); bills non-contracted insurance payors, files appeal for under-payment, and collects outstanding patient bills for Arrowhead Regional Medical Center (ARMC); and collects delinquent taxes owed for boats, airplanes, business property, mobile homes, and other unsecured debt for Tax Collector. Debt collection services are also provided to other County departments, such as Animal Control, Environmental Health, and Land Use Services.

Revenue Recovery is committed to optimizing its reporting of collection results to clients, and more seamlessly exchanging data across the various systems in use. Accounting and IT staff partner regularly with Courts to implement legislative changes affecting defendant accounts and with ARMC to interface with their new health information system, Epic.

In 2023, Revenue Recovery Officers collected \$32M overall for ARMC and Courts, with a record high of \$5.8M disbursed to victims, employing a variety of contact means:

- 280,000 Annual letters
- 380,000 Annual collector calls
- 20,500 Annual cashier transactions
- 47,000 Annual web payments
- 12,000 Annual IVR payments
- 13,050 Victim restitution warrants

In 2024, total collections for the year amounted to \$22M for ARMC and Courts, with \$2.45M disbursed to victims. Though collections temporarily dipped largely due to impact from legislative changes, account assignments increased and remain strong. Courts resumed Failure to Pay and Failure to Appear actions, resulting in 42,624 new infraction case assignments, compared to 14,111 assignments in 2023.

Our dedicated team of collectors and support staff serve our customers through a variety of contact means:

- 323,131 Annual letters
- 380,000 Annual collector calls
- 2,500 Annual cashier transactions
- 49,964 Annual web payments
- 7,018 Annual IVR payments
- 10,800 Victim restitution warrants

LEGISLATIVE CHANGES AND BEST PRACTICES

- ***Executed 3rd Annual Discharge from Accountability.***

In keeping with recommended best practices set forth by the Judicial Council of California (JCC), the Court collections program executed its third annual Discharge from Accountability in FY2023. The County and Court identified over 22,000 accounts eligible for discharge, including small balance accounts and accounts with no payment activity since June 30, 2013, with an account value of \$8.1 million.

- The 2024 ***JCC's Annual Collections Program Report on the court collection program reflects positively*** on Collector Effectiveness, First-Year Resolution Rate, Spend Efficiency, and other performance metrics.

- ***Implemented AB2648:*** Emergency Medical Air Transport Fees on 76,000 accounts are canceled with \$340,000 in fees removed effective December 31, 2023.

Revenue Recovery collaborated with the San Bernardino Superior Court to implement necessary updates to debtor accounts. Staff worked diligently to comply with legislation and relieve cases of these penalties. To ensure both the Court and ATC-RRD case management systems were in sync, ARC-RRD accounting launched a reconciliation project to assure all impacted accounts were adjusted and compliant with legislation, which proved successful.

Implementing legislative changes to accounts assigned to ATC-RRD for collection is a big undertaking requiring significant system resources and manpower. While the Division focuses on timely and compliant implementation, great care is taken to ensure debtors are afforded the benefit the changed legislation provides them in reduced and often vacated fines.

PROCESS SERVER CHECK APPLICATION ENHANCEMENTS

The Auditor-Controller/Treasurer/Tax Collector's Application Development Support (ATC-ADS) team previously developed a NACo award winning online Process Server Check management application to address inefficiencies in Revenue Recovery's process. The application allows staff to submit payment requests seamlessly, enabling management to process efficiently, and generate daily AP Interface Certification documents and SAP files for payments. This year, ATC-RRD aimed to enhance the application further to create worklists for accountants to post the accompanying

court, garnishment, and bank levy fee adjustments to accounts in CUBS, eliminating individual email requests. Further, the teams are adding the San Bernardino County Sheriff's Department as a payee in the application. This addition will streamline fund and document transfers to the Sheriff's Department for their process service costs, provide a visual of outstanding process server requests with the Sheriff's Department, and eliminate manual steps, ultimately optimizing Revenue Recovery's financial workflows.




The Revenue Recovery Division


REVENUE RECOVERY MISSION

Collecting outstanding traffic fines and other court-ordered financial obligations assures that justice is served and the associated revenue is readily available to fund the County's court and law enforcement system. Partnering with ATC-RRD allows County departments to focus their resources on their core responsibilities, while County revenue is recovered by locating and contacting those who continue to ignore their unpaid past-due bills, delinquent taxes, and citations.


Revenue Recovery Officers (RROs) strive to achieve voluntarily payment by debtors either by collecting payment in full or establishing reasonable payment plans. When debts remain outstanding, RROs employ a variety of collection tools in their efforts to collect debts owed, including but not limited to the following:




Collection Letters




Phone Calls




Skip Tracing using available databases to locate debtors




Automated address updates through the US Postal Service




Automated contact data updates and verification through contracted vendors




Wage information through the Employment Development Department




License /vessel registration holds through the Department of Motor Vehicles



Field Calls



State tax refund/ lottery winning intercepts through the Franchise Tax Board

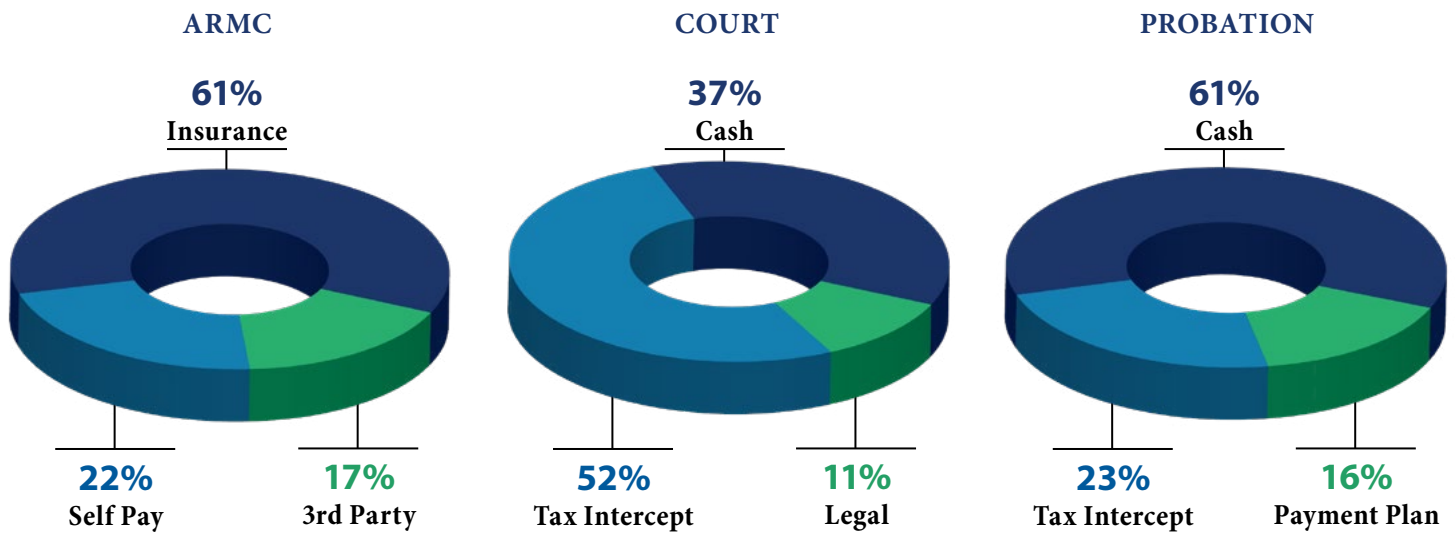


Legal actions, i.e., bank seizures, wage attachments, and property liens



REVENUE COLLECTION PERCENT MIX

Collection actions yield different results across Revenue Recovery client on accounts.



REVENUE RECOVERY OPERATIONS

Collections on accounts for the San Bernardino County Superior Court, ARMC, and other County departments are processed by the Cashiering Unit and distributed by the Accounting Unit, collectively known as Operations. Operations oversees all account setup and modification activities and provides Spanish translation, phone operator, document imaging, and mail distribution services for ATC-RRD. Operations also handles victim restitution inquiries and payments, prepares the annual Division budget, and prepares the annual report on court revenues due to the JCC.

Accounting services and responsibilities include compiling collection statistics, calculating key performance indicators, processing bank transactions, allocating costs, and analyzing revenue trends. Clients, staff, and management expect daily, monthly, quarterly, and/or annual reports of the amounts collected. Many systems are involved in the collections operation, requiring balancing across systems and knowledge of how they interface with each other. Reports are generated using data from our case management system, payment processors, SAP, and other sources.

Revenue Recovery operates at a very cost-effective rate of 20-25%.





Rowena Barcelona
Chief Deputy
SAP Center of Excellence

SAP CENTER OF EXCELLENCE

The SAP Center of Excellence (SAP CoE) provides support to all County departments

in the use of the Enterprise Resource Planning software SAP.

The SAP CoE is responsible for day-to-day support of the SAP system as well as designing, developing, and testing system enhancements, and performing regular system maintenance and upgrades. Additionally, the SAP CoE provides end-user training on existing system processes as well as new system functionality. We strive to provide excellent customer service to all SAP users throughout the County.

2023 ACCOMPLISHMENTS

★ **SAP Concur Implementation:**

Implemented SAP Concur (cloud-based travel management software) across all County departments, streamlining travel request and expense processes.

★ **SAP Inventory Module Implementation:**

Successfully deployed the SAP Inventory Module for key ARMC departments, including Cath Lab, IR, GI, and OR, improving inventory tracking and management.

★ **Grant Module Approval:**

Partnered with the County Administrative Office (CAO) to approve the use of the SAP Grant Module for all 2023 Board-approved grants, ensuring accurate and transparent grant tracking.





SAP Center of Excellence

2024 ACCOMPLISHMENTS

★ **Expanded SAP Concur Deployment:**

Enhanced the County's travel management capabilities by fully implementing SAP Concur for all departments.

★ **SAP-Epic Integration for ARMC:**

Developed and implemented outbound interfaces for inventory materials to ARMC Epic software and inbound interfaces to automate the goods-issue process in SAP, streamlining healthcare operations.

★ **SAP Grant Module Onboarding:**

Collaborated with the CAO to onboard multiple departments to the SAP Grant Module, ensuring all submitted and Board-approved grants are accurately tracked and managed.



★ **SAP CoE Won a 2024 NACo Achievement Award for its SAP Concur Travel & Expense Implementation**

The San Bernardino County Auditor-Controller/Treasurer/Tax Collector's (ATC) SAP Center of Excellence (SAP CoE) is responsible for providing production support to all County SAP (enterprise software) end users. SAP CoE analyzes all business processes and ensures compliance with all controlled processes according to business requirements. SAP CoE partners with all San Bernardino County departments in order to understand their business processes and find ways to use the SAP Enterprise Resource Planning (ERP) system to assist them in streamlining their day-to-day activities. SAP CoE implemented SAP Concur (a cloud-based travel management system) to replace the outdated SAP Travel Management module.

ATC PREDECESSORS

Seek and you shall find. Over the last few years, ATC Mason has gathered portraits of the 53 men and women who served in some form of this office since San Bernardino County's formation in 1853. In his quest to complete the portrait wall, he offered a personal \$100 reward to anyone with information leading to the discovery and successful capture of a picture of any of the remaining predecessors whose portraits are not yet displayed in ATC's first-floor gallery.

Ron Boyer, a seasoned veteran with decades of service at ATC, located two of the missing portraits after months of searching. He uncovered images of William Lloyd Garrison Soule and Clarence Frederic Jones, earning him a Certificate of Recognition and the promised reward from ATC Mason for his laborious undertaking.

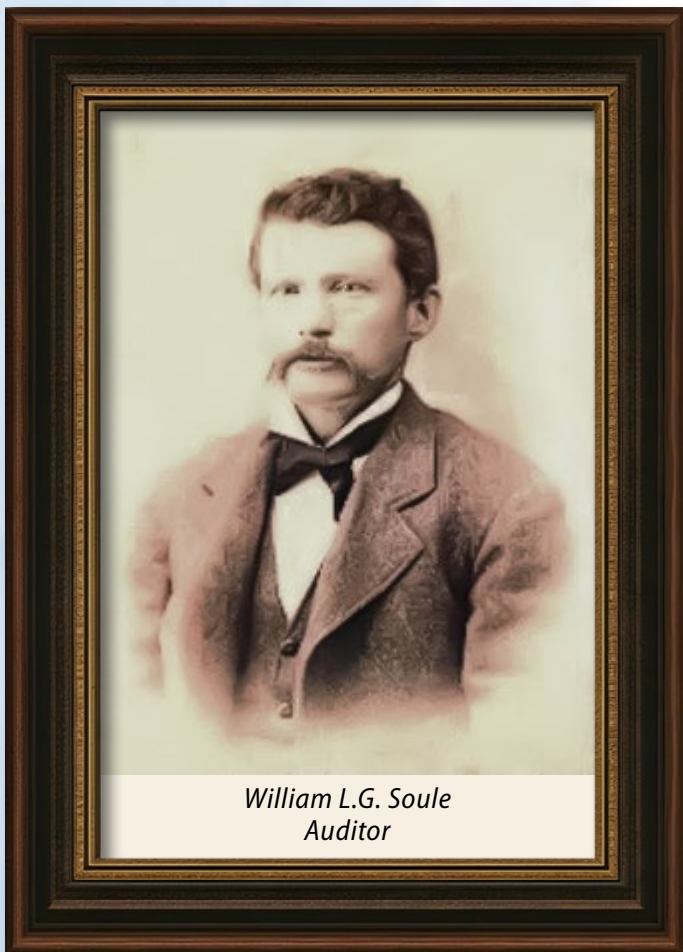
William L.G. Soule served as Auditor from 1888 to 1892. He was born in Maine in 1836 and passed in 1931 at the age of 95.

Clarence F. Jones served as Tax Collector from 1922 to 1923. Upon his appointment, he said, "I shall strive to give efficient and courteous service." He was born in Ohio in 1881 and passed in 1973.

The portraits line the first-floor hallway of ATC located at 268 Hospitality Lane in San Bernardino. The public is welcome to view the collection during normal business hours: Monday through Friday, 8 AM to 5 PM.

Please help us complete our portrait wall—we are still searching for the remaining nine portraits. If you find one of the missing portraits, please submit it to Tracy Calentti at tracy.calentti@sbcountyatc.gov for verification.

Each of ATC's predecessors were featured in the San Bernardino County Update as part of a weekly historical series, *A Look Back in Time*.



ATC's 9 MOST **WANTED** PREDECESSORS

ATC Ensen Mason has a crisp \$100 bill for you if you can
locate a picture of one of his predecessors below!
Please help complete our first floor pantheon of pictures!

J.W.F. DISS
County Clerk, Recorder,
Auditor: 1895–1898

H.A. KELLER
Treasurer: 1891–1898

S.E.A. PALMER
Auditor: 1884–1886

W.G MORSE
Tax Collector: 1884–1886

WILLIAM DAVIS
Tax Collector: 1877–1882

A.J. CURRY
Tax Collector, County
Sheriff: 1874–1876

JAMES W. SWING
County Clerk, Recorder,
Auditor: 1876–1880

WILLIAM S. WARREN
Auditor: 1857–1870

J.J. WEBB
Treasurer: 1864–1865

\$100 REWARD

Please submit photo to Tracy Calentti at
tracy.calentti@sbcountyatc.gov for verification.



*ATC Mason presents Ron Boyer
with his well-deserved reward.*

ATC EMPLOYEE AND CULTURAL APPRECIATION COMMITTEE

The ATC Employee and Cultural Appreciation Committee is active and passionate about embracing our diverse work environment through awareness and educational opportunities. Our vision expands on the Countywide concept by “envisioning a department where individual differences are celebrated, excellence is achieved, and the climate of diversity positively affects everyday attitudes and actions of all staff.”

In 2023 and 2024, the ATC Employee and Cultural Appreciation Committee successfully hosted six **What's Your Story** featured speaker sessions, three *Taste of ATC* events, and participated in one food drive, two Backpack drives, and two toy drives.

WHAT'S YOUR STORY?

The **What's Your Story** featured speaker series provides ATC employees with the opportunity to learn about a fellow colleague and how their unique cultural perspective, upbringing, challenges, and triumphs inspired their career in San Bernardino County.

2023 Speakers

MIMA UGBO

General Accounting Manager, Controller Division

Mima's story originated with her upbringing in Nairobi, Kenya; she emphasized receiving a good education, faith, and family values. After completing her first year of high school, her parents decided to move to the United States. Because of the British influence in the school system, Mima could already speak English, as well as two other languages. The hard part was converting from the metric system she grew up with to the American imperial system.

After working for the County Administrative Office under the Strategic Initiative team, she realized that working for the local government aligned with her purpose of serving others and making a difference. She is heavily inspired by her faith in God, her parents' courage, her family, and their relentless pursuit of enjoying life.

IGNACIO NUNEZ

Code Enforcement Chief, Land Use Services Department

Ignacio was raised in Los Angeles and boasts of a rich Mexican background. His parents who hailed from different regions in Mexico, one rural and one more urbanized, migrated to the United States separately. He began his career with Code Enforcement in 1998 and is now serving as the Code Enforcement Chief. He first experienced the concept of code enforcement growing up near a property with several inoperable vehicles and having to listen to the owner constantly working on them. He credits his success to his faith in the Lord, close knit family upbringing, and his persistence and drive.

PARTH BHATT

Chief Deputy Treasurer

Parth was raised in Mumbai, India before immigrating to America at age 18. Graduating high school at the age of 15, he completed a diploma in computer science before immigrating to the United States.

His high school hosted an intra-school annual tournament between the houses, assessing competence in skills including academics, sports, and arts. If you are thinking Hogwarts, you are on the right track. He was appointed a leader of his house and led them to championship in his senior year.

Parth shares a fascinating story about meeting Warren Buffett in Omaha, Nebraska after attending a Berkshire Hathaway annual meeting and approaching company officials to facilitate an invitation to one of six coveted question-and-answer sessions Buffett holds annually with students. Parth's persistent efforts finally landed Cal State Fullerton a slot three years after his initial inquiry.

Parth has served as Chief Deputy Treasurer since early 2023.

..... 2024 Speakers

FRANZ ZYSS

Chief Deputy, Property Tax

Franciliza "Franz" Zyss has lived a life shaped by resilience and a deep passion for service. Born in the Philippines, she witnessed the challenges of martial law and the People Power Revolution—experiences that profoundly influenced her worldview and sense of purpose.

After graduating, Franz began her career at the Foundation of ABS-CBN Broadcasting Corporation, Asia's leading broadcaster. There, she collaborated with environmentalist and philanthropist Gina Lopez on several initiatives, including the creation of the Philippines' first curriculum-based educational TV programs: *Sine's Kwela*, *Hiraya Manawari*, and *Bayani*. In 1995, when Typhoon Rosing devastated the Philippines, Franz led ABS-CBN's relief and rehabilitation efforts, helping rebuild affected communities.

Her success led to a new challenge with *Bantay Bata 163*, the Philippines' first media-based child abuse hotline and

educational program. Franz played a key role in developing its services and expanding it nationwide. The program became a major force in child protection and won a United Nations Grand Award for Excellence in Public Relations Campaign in 1998, beating out competitors from 187 countries.

Franz moved to the United States in 2004 and began her career with San Bernardino County in 2007. She transitioned to the Auditor-Controller's office in 2008 and became Chief Deputy of Property Tax in 2023. She is helping develop a new Property Tax system set to launch in 2025 and remains actively involved in the California State Association of County Auditors – Property Tax Managers' group.

Outside of work, Franz has pursued significant spiritual and personal milestones. She completed the three major Catholic pilgrimages: to the Vatican, the Holy Land, and Santiago de Compostela. A highlight of her travels was walking the Camino de Santiago across Spain for 10 days. A traveler, pilgrim, and pen maker, Franz enjoys spending time with her husband and dog and learning the ukulele. Through it all, she remains grounded in her core values of service, perseverance, and faith—a life dedicated to making a positive impact.

PENELOPE CHANG

Administrative Analyst III, CAO Finance & Administration

Penelope Chang was raised in a very small town in northeastern China. She refers to herself as the "Mongolian Unicorn" due to her Chinese and Mongolian heritage. She studied English and worked as an English tutor in college. Her highly proficient English verbal and written comprehension led to a job with an international firm in Beijing where she translated financial documents, immigration paperwork, and movie scripts, and was even featured as a body double in a marketing campaign.



In the United States, she obtained her MBA degree with a focus in Accounting and Finance and worked for financial institutions prior to moving into local government, first working for Riverside County, before settling with San Bernardino County. Her work ethic, integrity, willingness to serve, attention to detail, and reliability are highly regarded throughout the County.

She generously provided traditional Chinese gifts, dumplings, moon cakes, Mongolian milk tea, and a variety of Chinese snacks and candies for attendees to sample and enjoy.

BEATHA DAVIS

Director, Regional Parks

Beahta was raised and spent most of her adult life in Pennsylvania, Michigan, and Maryland. As a child, she enjoyed playing softball and basketball, running track and swimming. While she excelled at softball, she really loved basketball, and even at her 5'2 stature, tried out for the basketball team at Northwestern University. She didn't let her height stop her, even though it did ultimately prevent her from making the team.

In high school, Beahta took her education very seriously as she did not want to take the traditional path at the time of pursuing a vocational career. She focused on her academics and athletics. Beahta became the first African American member of the Varsity Club and first African American President of the Student Council and the National Honor Society. In the summertime, she volunteered as a camp counselor for Easter Seals and the Detroit recreation camp. This is where her love of recreation services, providing recreation focused activities to youth, disabled adults, and

seniors was ignited. It's also where she met her husband 40 years ago. Professionally, she served as the first African American female President of the Maryland Recreation and Parks Association.

It wasn't until 2017 when she came to California after being recruited to the Director of Regional Parks position for San Bernardino County. After originally declining to interview for the position, the recruiter continued to pursue her knowing she was the perfect fit.

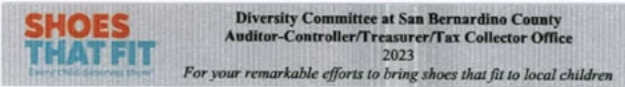
Beahta stressed the importance of a work/family life balance, emphasizing always putting family first, nurturing long friendships, traveling, and embracing what life has to offer.

TASTE OF ATC

In 2023, the ATC Employee and Cultural Appreciation Committee conceived the *Taste of ATC* multicultural potluck and invited all employees to participate. The event was a resounding success, bringing together employees to enjoy a diverse array of delicious dishes from various cultures. The event showcased a wide range of culinary delights, fostering a sense of unity and appreciation among participants.

In 2024, the ATC Employee and Cultural Appreciation Committee hosted two more Taste of ATC events; *Taste of ATC: Small Bites* and *Snack Spooktacular*. Both gatherings attracted a crowd of over 100 enthusiastic employees, showcasing a diverse array of delectable cuisine from more than 30 submissions.





The ATC Employee and Cultural Appreciation Committee donated over 100 backpacks to Shoes that Fit in 2023 & 2024.

SHOES THAT FIT BACKPACK CAMPAIGN

The ATC Employee and Cultural Appreciation Committee partnered with Shoes that Fit, a local non-profit organization for their Annual Backpack Campaign. ATC filled 55 backpacks in 2023 and 60 backpacks in 2024 with athletic shoes, socks, and a selection of school supplies for kids ages 8-18. Shoes that Fit tackles one of the most visible signs of poverty in America by giving children new shoes to wear to school. New shoes give the kids a boost of confidence to attend school with dignity and joy, helping them feel prepared to learn, play, and thrive.

ATC Mason expressed his appreciation, "I am impressed and happy for the generosity of our employees who were willing to share some of their hard-earned money with a child, providing the comfort of knowing they will have the supplies they need at the beginning of the school year."

TOY DRIVE

The ATC Employee and Cultural Appreciation Committee actively participated in the Toy Drive to support The Children's



Fund's Annual Celebration of Giving in 2023 and 2024. The campaigns spanned three weeks, receiving overwhelming support from employees. ATC collaborated to gather new toys, gift cards, and cash donations to brighten the holidays for local children. The generous contributions included over 250 toys, \$500 in gift cards, and monetary donations directly benefiting The Children's Fund.

"This is Christmas in action for these kids, and proof positive that actions speak louder than words," said Mason. "This is a wonderful way for us at ATC to show children in our community that they are cared for."

The toys are distributed to over 85 nonprofit agencies and San Bernardino County departments for distribution to the children they serve. The Celebration of Giving Toy Drive is sponsored by The Children's Fund, which is a San Bernardino nonprofit that serves the communities' most vulnerable children by funding and equipping agencies and nonprofits that serve children who are experiencing poverty, abuse, and neglect.



FOOD DRIVE

In the spring of 2024, ATC collaborated with Helping Hands Pantry, a local food bank in San Bernardino, to meet the crucial needs of the community. This partnership aimed to provide essential resources to those in need. ATC employees generously donated over 30 pounds of canned goods and nonperishable food items, making a significant impact on improving the lives of individuals and families facing food insecurity.

Helping Hands Pantry provides many services to the hungry and needy with a food bank, college and grad student food assistance, help with feeding pets, pantry gardens, a program for the homeless, and more.





MANAGEMENT & LEADERSHIP ACADEMY



MANAGEMENT LEADERSHIP ACADEMY ATC GRADUATES

2023 Supervisory Development Program

Graduate

Christopher Lipscomb

Coaches & Mentors

Denise Mejico • Shay Younger

2024 Supervisory Development Program

Graduates

May Guan

Miguel Rodriguez

Management Development Program

Graduate

Wolfgang Chen



Ensen Mason CPA, CFA
Auditor-Controller/Treasurer/Tax Collector





The Management Leadership Academy (MLA) graduation ceremony

In 1996, the San Bernardino County Board of Supervisors, County Administrative Office, and department heads established the Management & Leadership Academy (MLA) to provide comprehensive management and leadership training to County employees. Participants gain theoretical and practical knowledge of public service management and leadership practices, with specific emphasis on understanding their application within San Bernardino County.

The MLA was expanded to include three “tracks,” each uniquely designed to prepare the participant for the “next level” of professional development. MLA program development tracks include supervisory development, which helps staff prepare for the challenges of supervision; management development, which provides supervisors with skills and knowledge they need to successfully transition into management positions; and executive development, which introduces managers to

the challenges and opportunities present in executive level positions. In addition to the instructional programs, MLA participants have access to mentoring, job shadowing, and special project opportunities designed to help them gain operational insight and experience.

ATC had one MLA participant in 2023 in the Supervisory Development Program. ATC congratulated Christopher Lipscomb for completing the program.

ATC’s 2023 MLA coaches and mentors included Chief Deputy Auditor Denise Mejico and Management Services Section Manager Shay Younger.

ATC had three MLA participants in 2024: two in the Supervisory Development Program and one in the Management Development Program. ATC congratulated May Guan, Miguel Rodriguez, and Wolfgang Chen for completing the program.



MLA graduates May Guan, Wolfgang Chen and Miguel Rodriguez receive their MLA diplomas. Assistant ATC John Johnson, Chief Deputy Controller Vanessa Doyle, Management Services Manager Shay Younger and Enterprise Business Applications Manager Kevin Haas were in attendance to applaud their well-deserved honors.



ATC employee Christopher Lipscomb receives his MLA diploma from Board of Supervisors members Supervisor Curt Hagman, Supervisor Joe Baca, Jr., Supervisor Jesse Armendarez and Fire Chief/Fire Warden Daniel R. Munsey.

2023 EMPLOYEE OF THE YEAR

VANESSA DOYLE

Vanessa began her San Bernardino County career in 2005 with the Auditor/Controller-Recorder as an Accountant II in the Recorder Division. She promoted through the ranks serving in various capacities in Accounts Payable, Internal Audits, and Reimbursable Projects. In 2011, she promoted to ATC Manager in the Property Tax Division and then in June 2013 to Chief Deputy, Disbursements. Vanessa subsequently served as Chief Deputy Tax Collector; Chief Deputy, Revenue Recovery; Chief Deputy, Property Tax; and most recently Chief Deputy Controller where she has served since March 2018.

In early 2023, Vanessa accepted a special assignment overseeing the Property Tax Division during the transitional period of the Interim Chief Deputy, Property Tax, while continuing to serve in her normal role as Chief Deputy Controller. During this crucial period, she was involved in the Countywide Oversight Board for RDA dissolution and managed the County's property tax apportionment process, calculation of property tax rates, extension of tax rolls, special assessments, allocation of excess tax proceeds, processing tax roll corrections, and issuance of taxpayer refunds. She has since handed over the reins for the Property Tax Division, although she continues to actively participate in the Property Tax Legacy Systems Replacement (PTLSR) Project and is a member of the PTLSR Steering Committee where she provides her valuable input.

As Chief Deputy Controller, Vanessa guides her industrious team to ensure financial reports are produced of the highest quality and uphold a level of excellence in government accounting and financial reporting. ATC has maintained its successive record of financial awards due to her dedication and leadership. For the fiscal year ending 2022, ATC was awarded the State Controller's Award for County Financial Transactions Reporting for the 17th consecutive year and 18th year overall, and the GFOA Certificate of Achievement for Excellence in Financial Reporting (ACFR) for the 35th consecutive year. Additionally, ATC received the Award for Outstanding Achievement in Popular Financial Reporting (PAFR) for the 17th consecutive year. This record speaks volumes for Vanessa and her team's work ethic.



Vanessa serves as a mentor and coach for the Management and Leadership Academy on top of her daily responsibilities. This further demonstrates her unwavering dedication to excellence, leadership, and value to both ATC and the County. Her ability to consistently deliver exceptional results showcases her commitment to success and teamwork. Vanessa's contributions serve as a testament to her exceptional skills and dedication to her role, making her a valuable asset to ATC.

Vanessa holds a Bachelor of Science in Business Administration with a concentration in Accounting from California State University, San Bernardino. She enjoys camping (glamping), time with family, desert rock crawling, and reading.

Congratulations Vanessa!

2024 EMPLOYEE OF THE YEAR

DUSTIN MORSE

Dustin began his San Bernardino County career in 2002 with the Sheriff's Department as an Automated Systems Technician. In 2005, he promoted to the position of Automated Systems Analyst I and advanced to the role of Systems Development Team Leader in 2015. In January 2018, Dustin joined ATC, accepting a promotion as a Business Applications Manager. In 2022, he promoted to Enterprise Business Applications Manager and later that same year achieved his current position of IT Deputy Chief, where he has demonstrated exemplary leadership, innovation, and dedication to excellence.

Under Dustin's leadership, the IT Division has achieved remarkable accomplishments in recent years, including:

Cybersecurity Enhancements: Spearheaded the deployment of advanced tools like Cisco Umbrella, Microsoft Windows Hello for Business, Multi-Factor Authentication (MFA), and Cisco Duo, significantly strengthening the department's multi-layered cybersecurity defenses.

Modernization Initiatives: Directed the replacement of ATC's network core infrastructure and transitioned to enterprise-grade SSD platforms, achieving substantial improvements in speed, security, and resilience.

Service Excellence: Launched a robust, cloud-based IT ServiceDesk platform and maintained an impressive average response time of under 15 minutes for over 6,000 helpdesk requests annually, ensuring minimal disruptions and exceptional customer satisfaction.

Business Solutions and Technology Procurements: Successfully delivered transformative projects such as the Check Image Retrieval Solution, the ATC Website Redesign, Cash Flow Requisition Management, and a suite of robotic automation solutions for Property Tax and Tax Collector business processes. Dustin's leadership also ensured the effective procurement of critical technology and services, securing Board of Supervisors approval for key contract agreements.

Innovation and Recognition: Secured 10 NACo Awards in just the last two years for initiatives including the TOT System, TeamMate+ Survey, Cyber Security-Bytes Program,



and many other innovative and value-added solutions, underscoring the department's dedication to innovation and excellence.

Dustin's ability to lead complex projects while fostering innovation and collaboration, and his unwavering commitment to excellence and dedication to the department's mission, truly exemplify the spirit of this award.

Dustin holds a Bachelor of Science in Information Technology from Western Governors University. He also holds current CISSP (Certified Information Systems Security Professional) and CISM (Certified Information Security Manager) accreditations. He enjoys building motorcycles and off-road vehicles, hiking, camping, and golfing.

Congratulations Dustin!



2025 ATC PHONE DIRECTORY & OFFICE LOCATIONS

AUDITOR DIVISION

CHIEF DEPUTY AUDITOR:

Denise Mejico 909-382-3107

INTERNAL AUDITS MANAGER:

Menaka Burkitt 909-382-3117

CONTROLLER DIVISION

CHIEF DEPUTY CONTROLLER:

Mima Ugbo 909-382-3195

GENERAL ACCOUNTING MANAGER:

Charlene Huang 909-382-7022

CAPITAL ASSETS GENERAL ACCOUNTING MANAGER

. 909-382-3035

MANAGEMENT SERVICES MANAGER:

Yusuf Singelton 909-382-3060

TREASURER DIVISION

CHIEF DEPUTY TREASURER:

Parth Bhatt 909-382-3033

INVESTMENT OFFICER:

Robin Dixon 909-382-3030

ASSISTANT INVESTMENT OFFICER:

Ian Capule 909-382-3032

INVESTMENT ANALYST:

Damani Brown 909-382-3031

BANKING & SETTLEMENT COMPLIANCE OFFICER:

Mayra Martinez 909-382-3068

ADMINISTRATION

AUDITOR-CONTROLLER/ TREASURER/TAX COLLECTOR:

Ensen Mason 909-382-7000
Executive Assistant, Wendy Sulzmann

ASSISTANT AUDITOR-CONTROLLER/ TREASURER /TAX COLLECTOR:

John Johnson 909-382-7005
*Senior Executive Administrative Assistant,
Rebecca Roche*

ASSISTANT AUDITOR-CONTROLLER/ TREASURER /TAX COLLECTOR:

Diana Atkeson 909-382-7004
*Senior Executive Administrative Assistant,
Ashley Guzman*

ASSISTANT AUDITOR-CONTROLLER/ TREASURER /TAX COLLECTOR:

Vanessa Doyle 909-382-7005
*Senior Executive Administrative Assistant,
Rebecca Roche*

ADMINISTRATIVE SUPERVISOR:

Keri Rose 909-382-7006

* Directory Effective 2025 to reflect current personnel changes*

TAX COLLECTOR

CHIEF DEPUTY TAX COLLECTOR:

Shay Younger 909-382-3041

TAX COLLECTION BILLING MANGER:

Sonia Oliva 909-252-5430

TAXPAYER SERVICES MANAGER:

Lourdes Carter 909-252-5431

TAX SALE SERVICES MANAGER:

Sherry Thompson 909-252-5429

DISBURSEMENTS DIVISION

CHIEF DEPUTY, DISBURSEMENTS:

Rhawnie Berg 909-382-3166

ACCOUNTS PAYABLE MANAGER:

Evelyn Medina 909-382-3141

CENTRAL PAYROLL MANAGER:

Jason Redden 909-382-3168

INFORMATION TECHNOLOGY DIVISION

CHIEF DEPUTY, IT:

Don Le. 909-382-3001

INFORMATION SERVICES DEPUTY CHIEF:

Dustin Morse 909-382-3028

ENTERPRISE BUSINESS APPLICATIONS MANAGER:

Kevin Haas 909-382-7072

ENTERPRISE BUSINESS APPLICATIONS MANAGER:

Chu Le. 909-382-3029

PROPERTY TAX DIVISION

CHIEF DEPUTY, PROPERTY TAX:

Franz Zyss 909-382-3176

PROPERTY TAX MANAGER:

Emerita Meily 909-382-3105

PROPERTY TAX MANAGER:

Marlyn Catalon 909-382-3174

REVENUE RECOVERY DIVISION

CHIEF DEPUTY, REVENUE RECOVERY:

Sonia Hermosillo 909-382-3079

REVENUE RECOVERY MANAGER:

Thomas Red Eagle 909-382-3070

REVENUE RECOVERY MANAGER:

Donald Roberson 909-382-3080

SAP CENTER OF EXCELLENCE

CHIEF DEPUTY, SAP CENTER OF EXCELLENCE:

Rowena Barcelona-Nuqui 909-382-7046

SAP MANAGER:

Wolfgang Chen 909-382-7049

SAP MANAGER:

. 909-382-3060

OFFICE LOCATION

268 West Hospitality Lane, San Bernardino, CA 92415

FIRST FLOOR: Information Technology
Tax Collector

SECOND FLOOR: Internal Audits
Revenue Recovery
SAP Center of Excellence

FOURTH FLOOR: Administration
Controller
Disbursements
Property Tax
Treasurer

ATC WEBSITES:

www.SBCounty.gov

www.SBCountyATC.gov

www.MyTaxCollector.com

www.Countybillpay.com



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@atc_san



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San Bernardino County
Tax Collector

COUNTY DEPARTMENT DIRECTORY

AGING & ADULT SERVICES: 909-891-3900

AGRICULTURAL WEIGHTS & MEASURES: 800-734-9459

AIRPORTS: 909-387-8810

ANIMAL CARE: 800-472-5609

ARROWHEAD REGIONAL MEDICAL CENTER:
909-580-1000

ASSESSOR-RECORDER-CLERK: 855-732-2575

BEHAVIORAL HEALTH: 888-743-1478

BOARD OF SUPERVISORS: 909-387-4811

CHILD SUPPORT SERVICES: 866-901-3212

CHILDREN & FAMILY SERVICES: 909-388-1900

CHILDREN'S FUND: 909-379-0000

CHILDREN'S NETWORK: 909-383-9677

CIVIL SERVICE COMMISSION: 909-387-5862

CLERK OF THE BOARD OF SUPERVISORS: 909-387-3841

COMMUNITY DEVELOPMENT & HOUSING AGENCY:
909-387-4700

COUNTY ADMINISTRATIVE OFFICE: 909-387-5417

COUNTY COUNSEL: 909-387-5455

COUNTY FIRE PROTECTION DISTRICT: 909-387-5974

COUNTY SURVEYOR: 909-387-8149

DISTRICT ATTORNEY: 909-382-3800

ECONOMIC DEVELOPMENT AGENCY: 909-387-4700

OFFICE OF EMERGENCY SERVICES: 909-356-3998

ENVIRONMENTAL HEALTH SERVICES: 800-442-2283

FIRST 5 SAN BERNARDINO: 909-386-7706

FLEET MANAGEMENT: 909-387-7870

FLOOD CONTROL: 909-387-7910

HOMELESS SERVICES: 909-386-8297

HOUSING AUTHORITY: 909-890-0644

HUMAN RESOURCES: 909-387-8304

HUMAN SERVICES: 909-387-4261

INNOVATION & TECHNOLOGY: 909-388-5500

IN-HOME SUPPORT SERVICES – PUBLIC AUTHORITY:
909-891-9100

**INLAND COUNTIES EMERGENCY MEDICAL AGENCY
(ICEMA):** 909-388-5823

LAND USE SERVICES: 909-387-8311

COUNTY LIBRARY: 909-387-2220

COUNTY MUSEUM: 909-798-8608

**PERFORMANCE, EDUCATION & RESOURCE CENTERS
(PERC):** 909-420-6400

PRESCHOOL SERVICES: 909-383-2078

PROBATION: 909-383-2700 (JUVENILE) /
909-386-1810 (ADULT)

PROJECT & FACILITIES MANAGEMENT:
909-387-5000 (PROJECT) /
909-387-2227 (FACILITIES)

PUBLIC DEFENDER: 909-382-3950

PUBLIC HEALTH: 800-782-4264

PUBLIC WORKS: 909-387-7910

PURCHASING: 909-387-2060

REAL ESTATE SERVICES DEPARTMENT:
909-387-5000

REGIONAL PARKS: 909-387-2757

REGISTRAR OF VOTERS: 909-387-8300

RISK MANAGEMENT: 909-386-8655

**SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT
ASSOCIATION (SBCera):** 909-885-7980

**SAN BERNARDINO COUNTY TRANSPORTATION
AUTHORITY:** 909-884-8276

SHERIFF-CORONER: 909-387-3700

SOLID WASTE: 909-386-8701

SPECIAL DISTRICTS: 909-386-8800

SUPERINTENDENT OF SCHOOLS: 909-888-3228

SUPERIOR COURT: 909-708-8747

TRANSITIONAL ASSISTANCE: 909-388-0245

VETERANS AFFAIRS: 909-382-3290

WORKFORCE DEVELOPMENT: 800-451-5627



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