

# County of San Bernardino

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

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## **Department of Public Health: Review of Certified Statement of Assets Transferred Date of Transfer – May 23, 2020**



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

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# Auditor-Controller/Treasurer/Tax Collector

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## *Mission Statement*

*This office is committed to serving our customers by processing, safeguarding, and providing information regarding the finances and public records of the County. We perform these functions with integrity, independent judgment, and outstanding service. We are accurate, timely, courteous, innovative, and efficient because of our well-trained and accountable staff.*

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## Audit Team

**Denise Mejico**  
Chief Deputy Auditor

**Menaka Burkitt**  
Internal Audits Manager

**Steven Ems, CIA**  
Interim Supervising Internal Auditor III

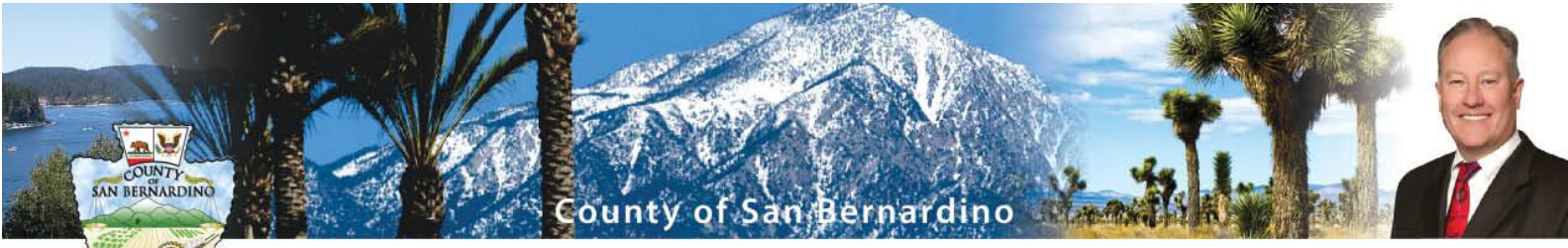
**Christine Convento, CPA**  
Internal Auditor III



## Department of Public Health

### Review of Certified Statement of Assets Transferred

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County of San Bernardino

**Auditor–Controller/Treasurer/Tax Collector**

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*Assistant Auditor–Controller/Treasurer/Tax Collector*

November 3, 2020

**Corwin Porter, Director**

Department of Public Health  
351 N. Mt. View Avenue, Room 303  
San Bernardino, CA 92415-0010

**SUBJECT: Review of Certified Statement of Assets Transferred  
Date of Transfer May 23, 2020**

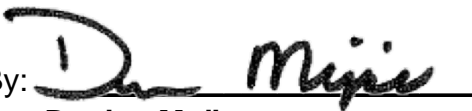
In compliance with Article V, Section 1, of the San Bernardino County Charter, we have completed a review of the Department of Public Health’s (Department) Certified Statement of Assets Transferred (CSAT) form for the incoming official Corwin Porter, Interim Director, as of the date of transfer of May 23, 2020. The primary objectives of the review were to determine if the CSAT form was accurate, complete and filed timely with the Auditor-Controller/Treasurer/Tax Collector (ATC), as required by the County Charter.

Our review determined that the form was complete, however was not filed in a timely manner, and there were balances that were reported inaccurately.

The Department of Public Health is responsible for completing a CSAT form and submitting Signature/Fund Custodian Authorization form(s) to ATC’s Accounts Payable Section to cancel the outgoing officer’s signature authority within 30 days of receipt of this report. The CSAT form should be maintained at the department level and available upon request.

Respectfully submitted,

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

By:   
**Denise Mejico**  
Chief Deputy Auditor

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Grand Jury  
Auditor-Controller Audit Committee

Date Report Distributed: November 3, 2020

EM:DLM:CC:oac



## **Purpose**

In accordance with Article V, Section 1 of the San Bernardino County Charter, each County officer or employee in charge of any office, department, service, or institution of the County, and the executive head of each special district whose affairs and funds are under the supervision and control of the Board of Supervisors or for which the Board is ex-officio, is required to make and file with the Auditor-Controller/Treasurer/Tax Collector (ATC) a complete detailed inventory of all property belonging or pertaining to his/her office within five days after assuming the duties of the office.

Departments are responsible for completing their own Certified Statement of Assets Transferred (CSAT) form when there is a change in Department Head. The 2018 Internal Controls and Cash Manual (ICCM) Chapter 17-Transfer of Assets and Other Property states that incoming officials must complete and submit the CSAT form and worksheet to the ATC's Internal Audits Section (IAS).

## **Scope and Objectives**

Our review examined the CSAT form completed by the Public Health Department for the incoming official Corwin Porter, Interim Director as of the date of transfer of May 23, 2020.

The objectives of our review were to determine whether the form was accurate, complete, and filed timely.

## **Methodology**

The CSAT form and supporting documentation provided by the Department were reviewed to verify that the amounts entered on the CSAT form were correctly stated in accordance with the ICCM Chapter 17-Transfer of Assets and Other Property.

## Purpose, Scope, Objectives and Methodology



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

| <b>ICCM Requirement</b>  | <b>Procedure Performed</b>   |
|--|--|
| ICCM Chapter 17-2 states that incoming officials must total all money not held in the County Treasury that the department is responsible for.                                      | Department-provided cash amounts were compared to the IAS Cash Database.   |
| ICCM Chapter 17-2 states that amounts of all trust and agency funds must be reconciled to the amount as of the transfer date.  | Auditor obtained trust and agency fund amounts in SAP (Enterprise Financial Management System) and compared to the amounts provided by the Department, if any. |
| ICCM Chapter 17-3 states that fixed asset amounts from the quarterly equipment, vehicle and software reports from General Accounting should be reconciled as of the transfer date. | Department-provided fixed assets amounts were compared to SAP Fixed Assets reports.  |

Additionally, we determined whether the annual reporting of sensitive equipment was filed with the ATC, a Signature/Fund Custodian Authorization form was submitted to ATC Accounts Payable and whether the assigned County credit cards and/or Cal-Card were cancelled with the Purchasing Department.



## Summary

The Department of Public Health reported:

| Asset        | Amount    |
|--------------|-----------|
| Cash         | \$ 7,700  |
| Agency Funds | 513,134   |
| Fixed Assets | 7,092,183 |
| Other Assets | 66,260    |

Assigned County credit cards and/or Cal-Cards for the outgoing official have been returned. A sensitive equipment listing has been filed with the Internal Audits Section (IAS) within the last year.

The following conditions were noted:

- The Department was required to submit the CSAT no later than May 29, 2020 and the CSAT was submitted on June 18 2020, and therefore, was 14 business days late.
- The Date of Transfer provided on the CSAT was May 30, 2020 and did not agree to the Interoffice Memo effective Date of Transfer of May 23, 2020.
- A Signature/Fund Custodian Authorization form was not submitted to the ATC's Accounts Payable Section cancelling the outgoing officer's signature authority.
- Agency funds of \$513,134 were reported on the CSAT form; however, the amount did not agree to the SAP agency fund amounts. SAP agency funds from the Transfer Date of May 23, 2020 total \$301,467. Therefore, the amount reported on the CSAT was \$211,667 higher than official County records.
- Fixed assets of \$7,092,183 were reported on the CSAT form; however, the amount did not agree to the SAP Fixed Assets records. The SAP reports from the Transfer Date of May 23, 2020 total \$6,596,639. Therefore, the amount reported on the CSAT was \$495,544 higher than official County records.





### **Conclusion**

The Department's CSAT form for the incoming official Corwin Porter, Interim Director, with the transfer date of May 23, 2020 was complete. However, the form was not filed timely, and there were balances that did not agree to official County records.

We recommend that the Department investigate the differences to ensure the Department records can be reconciled to County official records for all required asset categories. We further recommend that the Department submit a Signature/Fund Custodian Authorization form to ATC's Accounts Payable Section to cancel the outgoing officer's signature authority.