

**SAN BERNARDINO COUNTY
AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR
INTERNAL AUDITS DIVISION**



**SHERIFF / CORONER / PUBLIC ADMINISTRATOR:
REVIEW OF CERTIFIED STATEMENT OF ASSETS TRANSFERRED
DATE OF TRANSFER – JULY 17, 2021**

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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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Chief Deputy Auditor

Menaka Burkitt, CFE

Internal Audits Manager

Steven Ems, CIA

Supervising Internal Auditor III

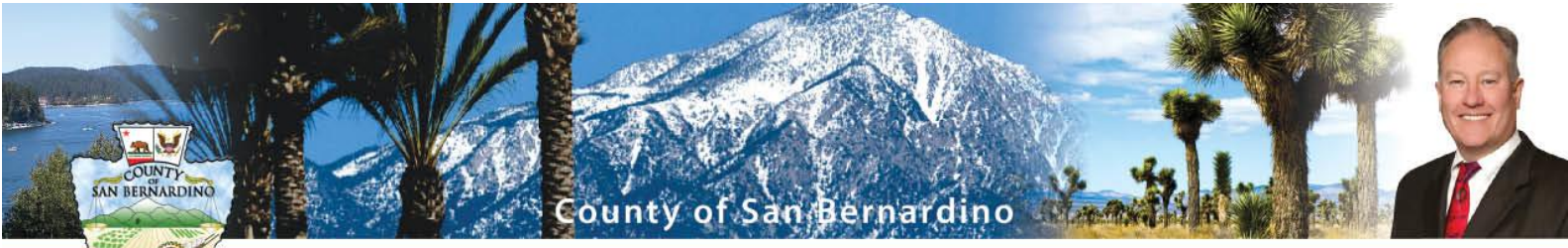
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Internal Auditor III



**Sheriff/Coroner/Public Administrator:
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

January 18, 2022

Shannon D. Dicus, Sheriff/Coroner/Public Administrator
Sheriff/Coroner/Public Administrator
655 East Third Street
San Bernardino, CA 92415

RE: Review of Certified Statement of Assets Transferred
Date of Transfer July 17, 2021

We have completed a review of the Sheriff/Coroner/Public Administrator (Department)'s Certified Statement of Assets Transferred (CSAT) form for the incoming official Shannon D. Dicus, Sheriff/Coroner/Public Administrator, as of the date of transfer of July 17, 2021. 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).

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

The Department is responsible for correcting the amounts on the CSAT form within 30 days of receipt of this report. The updated CSAT form should be maintained at the department level and available upon request.

We would like to express our appreciation to the personnel at the Sheriff/Coroner/Public Administrator who assisted and cooperated with us during this engagement.

Respectfully submitted,

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

By:

Denise Mejico, CFE
Chief Deputy Auditor

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Date Report Distributed: January 18, 2022

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Purpose

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 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 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 Division (IAD).

Scope and Objectives

Our review examined the CSAT form the incoming official Shannon D. Dicus, Sheriff/Coroner/Public Administrator, as of the date of transfer of July 17, 2021.

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:

ICCM Requirement	Procedure Performed
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 cash fund control records.
ICCM Chapter 17-2 states that amounts of all fiduciary funds must be reconciled to the amount as of the transfer date.	Auditor obtained fiduciary 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 ATC, a Signature/Fund Custodian Authorization form was submitted to the ATC Accounts Payable Section, and whether the assigned County credit cards and/or Cal-Cards were canceled with the Purchasing Department.

Summary

The Sheriff/Coroner/Public Administrator reported:

Asset	Amount
Cash	\$263,500
Fiduciary Funds	61,237,446
Fixed Assets	144,084,542
Other Assets	23,550,808

A Signature/Fund Custodian Authorization form was submitted to the ATC Accounts Payable Section to cancel the outgoing officer's signature authority. Assigned County credit cards and/or Cal-Cards for the outgoing official have been returned. A sensitive equipment listing has been filed with IAD within the last year.

The following conditions were noted:

- The Department was required to submit the CSAT no later than July 23, 2021; however, the CSAT form was submitted on July 28, 2021. Therefore, the CSAT form was 3 business days late.
- Cash funds of \$263,500 were reported on the CSAT form; however, the amount did not agree to the cash fund control records. Cash reported in the cash fund control records as of the date of transfer of July 17, 2021, was \$278,500. Therefore, the amount reported on the CSAT was \$15,000 lower than the cash fund control records.
- Fiduciary funds of \$61,237,446 were reported on the CSAT form; however, the amount did not agree to the SAP fiduciary funds amount. SAP fiduciary funds at the date of transfer, July 17, 2021, totaled \$61,124,200. Therefore, the amount reported on the CSAT was \$113,246 higher than official County records.

Conclusion

The Department's CSAT form for the incoming official Shannon D. Dicus, Sheriff/Coroner/Public Administrator, with the transfer date of July 17, 2021, was complete, however it was not filed by the required 5 days and there were amounts that were reported inaccurately.

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