

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



PURCHASING DEPARTMENT: COVID-19 INVENTORY AUDIT

BOARD OF SUPERVISORS

COL. PAUL COOK (RET.), VICE CHAIRMAN
FIRST DISTRICT

JESSE ARMENDAREZ
SECOND DISTRICT

DAWN ROWE, CHAIR
THIRD DISTRICT

CURT HAGMAN
FOURTH DISTRICT

JOE BACA, JR.
FIFTH DISTRICT

ENSEN MASON CPA, CFA
AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR
268 WEST HOSPITALITY LANE
SAN BERNARDINO, CA 92415-0018
(909) 382-3183

WEBSITE: WWW.SBCOUNTY.GOV/ATC
FRAUD, WASTE, & ABUSE HOTLINE: (800) 547-9540



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.

Audit Team

Denise Mejico, CFE
Chief Deputy Auditor

Menaka Burkitt, CFE
Internal Audits Manager

Steven Ems, CIA
Supervising Internal Auditor III

**Purchasing Department:
COVID-19 Inventory Audit**

Audit Report Letter	1
Audit Background	3
Scope, Objective, and Methodology	4
Audit Finding and Recommendation	5



San Bernardino County

ENSEN MASON CPA, CFA Auditor–Controller/Treasurer/Tax Collector

John Johnson

Assistant Auditor–Controller/Treasurer/Tax Collector

May 18, 2023

Pete Mendoza, Interim Director
Purchasing Department
777 East Rialto Avenue
San Bernardino, CA 92415-0760

RE: Purchasing Department’s COVID-19 Inventory Audit

We have completed an audit of the Purchasing Department (Department)’s COVID-19 inventory for the period of January 1, 2021, through the date of fieldwork, March 11, 2022. The primary objective of the audit was to determine whether controls over the Department’s COVID-19 inventory were in place and effective. We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing established by the Institute of Internal Auditors.

Our audit determined that controls over the Department’s COVID-19 inventory were in place and effective.

We sent a draft report to the Department and discussed our observations with management on April 6, 2023.

We would like to express our appreciation to the personnel at the Department 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

Distribution of Audit Report:

Col. Paul Cook (Ret.), Vice Chairman, 1st District Supervisor
Jesse Armendarez, 2nd District Supervisor
Dawn Rowe, Chair, 3rd District Supervisor
Curt Hagman, 4th District Supervisor
Joe Baca, Jr., 5th District Supervisor
Leonard X. Hernandez, Chief Executive Officer
Grand Jury
San Bernardino County Audit Committee

Date Report Distributed: May 18, 2023

EM:DLM:SWE:oac

COVID-19 Inventory Audit

The Department

The Department provides procurement services, administers contracts, manages vendor relationships, oversees procurement card program operations, and administers the electronic procurement system. Divisions include Printing Services and Graphic Design, Mail and Courier services, and Surplus Property Disposition and Storage services. The Department's essential values are customer service, partnership, innovation, ethical and fair conduct, professional standards, and transparency in fulfillment of purchasing obligations, while upholding legal requirements and fiduciary responsibility to the citizens of San Bernardino County.

COVID-19 Pandemic

On March 4, 2020, Governor Newsom declared a state of emergency for conditions caused by a novel coronavirus, COVID-19, and on March 10, 2020, the San Bernardino County Public Health Officer and the Board of Supervisors declared a local emergency and a local health emergency in relation to COVID-19 in the community.

In accordance with Section 11-04 of the San Bernardino County Policy Manual, any local emergency proclaimed by the Board of Supervisors grants the Department the authority to make necessary purchases, by any means, if any delay would cause substantial loss to the County. In order to be properly prepared, the Department created a COVID-19 Supply Process Policy Manual to order, record, and maintain the supplies necessary to aid the County during the COVID-19 pandemic.

Scope and Objective

Our audit examined inventory controls for the period January 1, 2021, through the date of fieldwork, March 11, 2022.

The objective of our audit was to determine whether the Department's inventory controls were in place and effective.

Methodology

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

- Interviews of Department staff
- Review of policies and procedures, including the Department's COVID-19 Supply Process Policy Manual
- Walk-through of the Department's monthly inventory count
- Examination of original documents and system-generated reports



Finding and Recommendation

There are no findings for this audit.