

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

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**COUNTY MUSEUM:  
REVIEW OF CERTIFIED STATEMENT OF ASSETS TRANSFERRED  
DATE OF TRANSFER—JULY 29, 2022**

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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, CFE**  
Chief Deputy Auditor

**Menaka Burkitt, CFE**  
Internal Audits Manager

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

**Daniel Seaton**  
Internal Auditor III

# **County Museum:**

## **Review of Certified Statement of Assets Transferred**

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## San Bernardino County

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

**John Johnson**

*Assistant Auditor–Controller/Treasurer/Tax Collector*

May 25, 2023

David Myers, Director  
County Museum  
2024 Orange Tree Lane  
Redlands, CA 92374-4560

RE: Review of Certified Statement of Assets Transferred  
Date of Transfer July 29, 2022

We have completed a review of the County Museum (Department)'s Certified Statement of Assets Transferred (CSAT) form for the incoming official David Myers, Interim Director, as of the date of transfer of July 29, 2022. 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).

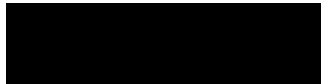
The Department did not submit a CSAT form for incoming official David Myers. Therefore, the CSAT form was not submitted in a timely manner and could not be reviewed for accuracy or completeness.

The Department is responsible for completing a CSAT form. 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, CFE  
Chief Deputy Auditor

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San Bernardino County Audit Committee

Date Report Distributed: May 25, 2023

EM:DLM:DLS:oac

### **Purpose**

Each County official 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 assets to be transferred for the incoming official David Myers, Interim Director, as of the transfer date July 29, 2022.

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

### **Methodology**

The CSAT form and supporting documentation were not provided by the Department to verify that the amounts entered on the CSAT form were correctly stated in accordance with the ICCM Chapters 17-2 Transfer of Assets and Other Property. Therefore, only asset records as described were reviewed.

## 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.	Cash fund control records were obtained and reviewed.
ICCM Chapter 17-2 states that amounts of all fiduciary funds must be reconciled to the amount as of the transfer date.	Fiduciary fund amounts in SAP (Enterprise Financial Management System) were obtained and reviewed.
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.	The SAP fixed assets report was obtained and reviewed.

Additionally, we determined whether the annual reporting of sensitive equipment was filed with ATC-IAD, 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

A CSAT form was not submitted for incoming official David Myers, Interim Director. We determined the following balances for the Department as of the date of transfer.

Asset	Amount
Cash	\$2,200
Fiduciary Funds	-
Fixed Assets	294,761
Other Assets	-

Assigned County credit cards and/or Cal-Cards for the outgoing official have been canceled with the Purchasing Department. A sensitive equipment listing has been filed with IAD within the last year.

A Signature/Fund Custodian Authorization form was not submitted to the ATC Accounts Payable Section to cancel the outgoing official's signature authority.

### Conclusion

The Department's CSAT form was not submitted for the incoming official David Myers, Interim Director, with the transfer date of July 29, 2022. Therefore, the CSAT form could not be reviewed for timeliness, accuracy, or completeness. Additionally, the Signature/Fund Custodian Authorization form was not submitted to cancel the outgoing official's signature authority.

We recommend that the Department adhere to the ICCM and submit required documents in a timely manner. The CSAT form should be completed for the incoming official, maintained at the department level, and available on request. We further recommend that the Department submit a Signature/Fund Custodian Authorization form to ATC's Accounts Payable Section to cancel the outgoing official's signature authority immediately.