

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



**COMMUNITY DEVELOPMENT AND HOUSING:
REVIEW OF CERTIFIED STATEMENT OF ASSETS TRANSFERRED
DATE OF TRANSFER— APRIL 8, 2023**

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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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Community Development and Housing: Review of Certified Statement of Assets Transferred

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San Bernardino County



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November 27, 2023

Carrie Harmon, Director
Community Development and Housing
560 East Hospitality Lane, Suite 200
San Bernardino, CA 92415

RE: Review of Certified Statement of Assets Transferred
Date of Transfer April 8, 2023

We have completed a review of the Community Development and Housing Department's (Department) Certified Statement of Assets Transferred (CSAT) form for the incoming official Carrie Harmon, Director, as of the date of transfer of April 8, 2023. 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 accurate and complete, however, was not filed in a timely manner.

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

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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 completed by the Department for the incoming official Carrie Harmon, Director, as of the date of transfer of April 8, 2023.

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-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

The Department reported:

Asset	Amount
Cash	\$ 500
Fiduciary Funds	841,098
Fixed Assets	-
Other Assets	-

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 canceled with the Purchasing Department. A sensitive equipment listing has been filed with IAD within the last year.

The Department was required to submit the CSAT form no later than April 14, 2023, and the CSAT form was submitted on April 19, 2023, therefore it was 3 business days late.

Conclusion

The Department's CSAT form for the incoming official Carrie Harmon, Director, with the transfer date of April 8, 2023, was accurate and complete, however, was not filed in a timely manner.