

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



**DEPARTMENT OF CHILD SUPPORT SERVICES:
TRAVEL AUDIT**

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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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Department of Child Support Services: Travel Audit

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San Bernardino County



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February 28, 2024

Amy Coughlin, Interim Director
Department of Child Support Services
10417 Mountain View Avenue
Loma Linda, CA 92354-2030

RE: Child Support Services Travel Audit

We have completed an audit of the Department of Child Support Services (Department) for the period of July 1, 2022, through December 31, 2022. The objectives of the audit were to determine if the Department adheres to County Policy and Memoranda of Understanding regarding travel and if the Department has adequate controls over their travel process. 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 the Department adheres to County Policy and Memoranda of Understanding regarding travel and has adequate controls over their travel process.

We sent a draft report to the Department and discussed our observations with management on February 21, 2024.

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
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By: 
Denise Mejico, CFE
Chief Deputy Auditor

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Date Report Distributed: 02/28/24

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Child Support Services Travel Audit

The Department

The Department of Child Support Services (DCSS) promotes family self-sufficiency by partnering with parents and the community to deliver reliable child support services. These services are offered throughout San Bernardino County with offices located in the high desert, west end, and the greater San Bernardino area.

DCSS is dedicated to administering the program to ensure that the needs of the families are first and foremost. DCSS works collaboratively with parents to remove barriers to child support and to assist in directing parents to services in the community. DCSS identifies partners who can help families with job training and skills, domestic violence resources, legal assistance, and more. DCSS identifies collaborative opportunities to serve shared customers with other county programs and community-based organizations.

The services provided by DCSS include the following:

- Establishing court orders for parentage, child and medical support, and health insurance.
- Enforcing court orders for child, family, spousal, medical support, and health insurance.
- Collecting and distributing support payments.
- Maintaining records of payments made and balances due.
- Modifying court orders when there is a change in circumstances.

Scope and Objectives

Our audit examined the Department's travel and approval process for the period of July 1, 2022, through December 31, 2022.

The objectives of our audit were to determine if the Department adheres to County Policy and Memoranda of Understanding (MOU) regarding travel and has adequate controls over their travel approval process.

Methodology

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

- Review of County Policy and MOU
- Review of Department policies and procedures
- Interviews with Department staff
- Sample of SAP travel claims, employee reimbursement forms, and supporting documentation
- Examination of original source documents, including SAP workflow, travel itineraries, booking confirmations, and receipts

Finding and Recommendation

There are no findings for this audit.