

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

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**INNOVATION AND TECHNOLOGY:  
REVIEW OF CERTIFIED STATEMENT OF ASSETS TRANSFERRED  
DATE OF TRANSFER— DECEMBER 31, 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

**Carmel Manela, CIA**  
Internal Auditor IV

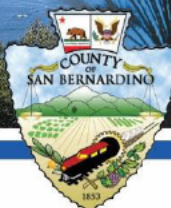
**Daniel Seaton**  
Internal Auditor III

## **Innovation and Technology:**

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

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## San Bernardino County



### Auditor–Controller/Treasurer/Tax Collector

**Ensen Mason CPA, CFA**

*Auditor–Controller/Treasurer/Tax Collector*

**John Johnson**

*Assistant Auditor–Controller/Treasurer/Tax Collector*

**Diana Atkeson**

*Assistant Auditor–Controller/Treasurer/Tax Collector*

November 29, 2023

Lynn Fyhrlund, Chief Information Officer  
Innovation and Technology  
670 East Gilbert Street  
San Bernardino, CA 92415-0915

RE: Review of Certified Statement of Assets Transferred  
Date of Transfer December 31, 2022

We have completed a review of the Innovation and Technology Department's Certified Statement of Assets Transferred (CSAT) form for the incoming official Jake Cordova, Interim Chief Information Officer, as of the date of transfer of December 31, 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).


Our review determined that the form was complete and filed in a timely manner, however, there was an amount that was 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 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  
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Grand Jury  
San Bernardino County Audit Committee

Date Report Distributed: 11/29/23

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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 Jake Cordova, Interim Chief Information Officer, as of the date of transfer December 31, 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 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	\$ 2,000
Fiduciary Funds	-
Fixed Assets	50,426,213
Other Assets	2,029,186

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 following conditions were noted:

- A Signature/Fund Custodian Authorization form was not submitted to the ATC Accounts Payable Section, canceling the outgoing official's signature authority. The form was submitted to the ATC Accounts Payable Section on February 9, 2023, after IAD contacted the Department.
- Cash funds of \$2,000 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 December 31, 2022, totaled \$2,500. Therefore, the amount reported on the CSAT form was \$500 lower than the cash fund control records.

### Conclusion

The Department's CSAT form for the incoming official Jake Cordova, Interim Chief Information Officer, with the transfer date of December 31, 2022, was complete and filed in a timely manner, however, there was an amount that was reported inaccurately. Also, a Signature/Fund Custodian Authorization form was not submitted to the ATC Accounts Payable Section canceling the outgoing officer's signature authority until after IAD followed up with the Department.

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