

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



**DEPARTMENT OF BEHAVIORAL HEALTH:
VEHICLE FOLLOW-UP AUDIT**

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Department of Behavioral Health: Vehicle Follow-up Audit

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San Bernardino County



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May 31, 2024

Dr. Georgina Yoshioka, Director
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RE: Behavioral Health Vehicle Follow-up Audit

We have completed a follow-up audit of the Department of Behavioral Health's (DBH) vehicles for the period of January 1, 2023, through October 11, 2023. The objective of the audit was to determine if the recommendations for the findings in the Department of Behavioral Health Vehicle audit report dated November 23, 2022, have been implemented. We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing established by the Institute of Internal Auditors.

We have provided a status of the audit finding identified in the original audit report issued on November 23, 2022. The recommendations from the original audit report have been partially implemented.

We sent a draft report to the Department on March 25, 2024, and discussed our observations with management on March 27, 2024. The Department's responses to the current status of our recommendations are included in this report.

We would like to express our appreciation to the personnel at the Department who assisted and cooperated with us during this engagement.

Respectfully submitted,

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By: 

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Scope and Objective

Our audit examined the Department's monthly vehicle mileage logs and quarterly fuel usage reports for the audit period of January 1, 2023, through October 11, 2023.

The objective of this follow-up audit was to determine whether the Department implemented the recommendations contained in the prior audit report, *Behavioral Health Vehicle Audit*, issued on November 23, 2022.

Methodology

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

- Interviews of Department Staff
- Reviews of Department policies and procedures
- Review of last audit
- Examination and sampling of vehicle mileage and fuel logs

Prior Finding: The monitoring controls over the Department's use of County vehicles could be improved.

The County's Internal Controls and Cash Manual, Chapter 2 Internal Controls, states that by establishing appropriate internal controls, management is provided reasonable assurance that their objectives are being met in a supportive control environment. Page 2-4 states that to be effective, internal controls should be continuously monitored by management to determine that they are operating as intended or are modified to reflect changes in conditions.

The Department's interoffice memo titled "Vehicle Responsibilities Update," distributed on March 13, 2018, describes revised procedures for vehicle responsibilities. It outlines that monthly vehicle mileage logs must be reviewed and signed by a supervisor and are due to the Department of Behavioral Health Facilities and Project Management by the 10th day of each month. It also outlines that quarterly fuel usage reports must be reviewed and signed by a supervisor and are due back to the Department of Behavioral Health Facilities and Project Management on the last day of the month received.

We identified the following conditions when we tested 162 monthly vehicle mileage logs:

- There were 3 instances where the monthly vehicle mileage logs were not submitted for review.
- There were 2 instances where the monthly vehicle mileage logs had no evidence of supervisor review.
- There were 5 instances where evidence of review did not include a date indicating when the review took place.
- There were 14 instances where the monthly vehicle mileage logs were not reviewed in a timely manner.

We identified the following conditions when we tested 162 quarterly fuel usage reports:

- There was 1 instance where the quarterly fuel usage report was not submitted for review.
- There were 6 instances where evidence of review did not include a date indicating when the review took place.
- There were 4 instances where the quarterly fuel usage reports were not reviewed in a timely manner.

Recommendation:

We recommend that supervisors regularly monitor and review their staff's vehicle activity and fuel usage to ensure it is reasonable in relation to the vehicle's business purpose. Reviews on monthly mileage logs should be performed and documented by the 10th day of each month. Reviews of quarterly fuel usage reports should be performed and documented in writing by the last day of the month received.

Current Status: Partially Implemented

Department supervisors regularly monitor and review their staff's vehicle activity and fuel usage. Reviews of quarterly fuel usage reports are performed and documented in writing by the last day of the month received. However, all reviews on monthly mileage logs were not performed and documented by the 10th day of each month.

When we reviewed 20 monthly vehicle mileage logs for the month of March 2023, one vehicle mileage log was reviewed on May 3, 2023, which was 3 weeks after the due date. Therefore, it was not reviewed in a timely manner.

Management's Response:

The following is to address the current status of the recommendations from the original audit report.

The Department of Behavioral Health (DBH) concurs that one (1) vehicle mileage log was reviewed late.

To address this issue, an effective tracking solution and regular reminders have been implemented to ensure that future vehicle mileage logs will be submitted promptly by the Program. It's worth noting that those assigned to this task were new to the process and had no vehicle assigned to them until recently.

In addition, DBH will take the following actions to continue to improve the identified control deficiency in this report:

- Train all new staff responsible for vehicles on travel and vehicle mileage log procedures and conduct training for supervisors on quarterly reconciliation of fuel usage reports.



- Reinforce established controls by issuing periodic reminders to all staff and supervisors, reemphasizing the use of monthly and quarterly reconciliations and vehicle policies and procedures to ensure ongoing compliance with County Policy.
- If/when deficiencies occur, ensure the direct supervisor, and chain-of-command are informed of required corrective action(s).
- Reinforce established controls by DBH Facilities and Project Management leadership presenting audit findings and corrective actions, as well as supervisory expectations, with Executive Management to ensure awareness and accountability.

Auditor's Response:

The Department's actions and planned actions will correct the deficiency noted in the finding.