



# ANNUAL REPORT

---

# 2022



**Ensen Mason CPA, CFA**  
**Auditor-Controller/  
Treasurer/Tax Collector**

SAN BERNARDINO COUNTY





**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. The Annual Comprehensive Financial Reports and the Popular Annual Financial Reports published by this office have consistently received the Government Finance Officers Association awards for excellence.**





# Ensen Mason CPA, CFA Auditor-Controller/ Treasurer/Tax Collector

SAN BERNARDINO COUNTY

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# WELCOME MESSAGE *from* ENSEN MASON

## A CHALLENGING YEAR

*BY ENSEN MASON*

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This year has been challenging and bittersweet. While COVID is still present in our lives and probably always will be, I am thankful that it isn't front and center. The Auditor-Controller/Treasurer/Tax Collector (ATC) has returned to normal operations, or as normal as can be expected, with ATC's public-facing customer service windows open and employees once again providing top-notch customer service.

My family and the ATC family lost a valuable friend, mentor, and trusted administrator when Assistant ATC Doug Boyd passed away suddenly in June 2022. His leadership and friendship touched many. In July 2022, the County mourned the loss of Assessor-Recorder-County Clerk Bob Dutton. I enjoyed our close working relationship and camaraderie over the years. The County also mourned the passing of Fleet Management Director Ron Lindsey in August 2022. Ron's emails and sense of humor made me chuckle and brightened my day. All will be missed terribly.

On June 8, 2022, the voters again gave me the honor of serving for four more years. Staff accomplished many of my original goals during the last four years focusing on expanding taxpayer awareness through increased communication and transparency. ATC continues to improve transparency through interactive website improvements, numerous press releases, social media outreach, the quarterly Dollars and Sense newsletter, and radio announcements. All ATC communication continues to be readily available on the ATC website. The behemoth Property Tax Legacy Systems Replacement Project is actively underway and on schedule. ATC will be working with the vendor over the next 2½ years in the design and implementation phase.

Most notably are the hardworking ATC employees whose contributions to ATC's success are too numerous to name here, but you'll find them listed on the following pages.

*~Ensen*







*Back Row L to R:*

*Don Le, Chief Deputy, Information Technology; Rowena Barcelona-Nuqui, Chief Deputy, SAP Center of Excellence; Sonia Hermosillo, Chief Deputy, Revenue Recovery; Rhawnie Berg, Chief Deputy, Disbursements*

*Front Row L to R:*

*Linda Mikulski, Chief Deputy Tax Collector; Denise Mejico, Chief Deputy Auditor; Tori Roberts, Assistant Auditor-Controller/Treasurer/Tax Collector; Ensen Mason, Auditor-Controller/Treasurer/Tax Collector; John Johnson, Assistant Auditor-Controller/Treasurer/Tax Collector; Vanessa Doyle, Chief Deputy Controller; Linda Santillano, Chief Deputy, Property Tax*

**ATC MASON'S EXECUTIVE MANAGEMENT TEAM**

has over 400 years of combined expertise in accounting; finance; information technology; law; auditing of County departments, offices, districts and special districts; private firm & public agency leadership; private & public strategic investing and money management; tax collection; accurate processing and disbursing of County employee wages and payroll related taxes; property tax apportionment; and redevelopment successor entity fund management. ATC leadership has the power and expertise to effectively serve the people of San Bernardino County!

*In Memoriam*

**ASSISTANT ATC  
DOUGLAS R. BOYD, SR. ESQ**

*October 6, 1952 – June 5, 2022*

**In June 2022, ATC lost one of its own – Assistant Auditor-Controller/Treasurer/Tax Collector Doug Boyd. Doug worked tirelessly and stopped at nothing short of excellence to cement the role of ATC as the financial foundation of San Bernardino County.**



One of Doug's top priorities was to broadcast ATC's accomplishments Countywide. Doug was an advocate for Department and employee success. He encouraged innovation and creativity. With his inspiration, ATC received 15 National Association of Counties (NACo) Achievement Awards over a four-year span for various process improvements and system enhancements.

Doug championed ATC Mason's pillars of communication and transparency through the creation of the Annual Report, Dollars and Sense quarterly newsletter, and Ten-Year Report of Consolidation Improvements and Division Accomplishments. He also wrote nearly 100 press releases to keep the public informed of ATC's accomplishments and notable events. Further, Doug guaranteed that communication disseminating from this office is readily available and accessible on ATC's websites and social media.

One overriding priority for ATC Mason has been the Property Tax Legacy Systems Replacement Project, a massive technological and systems overhaul aimed at updating decades old technology, finally bringing ATC into the 21st century. Doug worked for two years making ATC Mason's vision a reality alongside Don Le, Information Technology Chief, Linda Santillano, Property Tax Chief, and Diana Atkeson, Tax Collector Chief Emerita to assemble a behemoth 1,059-page RFP that was completed in June 2021.

A vendor was selected in November 2021 and a contract was approved in May 2022 to move forward with the design and implementation of the new system, which is tentatively scheduled to go live July 1, 2025. Without Doug's drive and persistence, this systems overhaul project would have been unimaginable.

Doug was a practicing attorney for 37 years in state and local taxation, criminal law, governmental law, and administrative law in both the public and private sectors. He also served as a senior staff member to two state legislators and a congressman, Chief of Staff to a member of the State Board of Equalization, and Chief Deputy Assessor of Los Angeles County.

A community activist, Doug served on several nonprofit boards and volunteered in countless capacities. He served on the Los Angeles County Board of Education for over 12 years, including two terms as Board President, and was known as an advocate for charter schools and for children with special needs. He was a member of the Los Angeles County Lincoln Clubs, Sons of the American Revolution, San Bernardino County Law Library Board of Trustees, and the California Republican Party Board of Directors.

His legendary energy, inspirational leadership, and work ethic were instrumental in ATC's success. Doug will be greatly missed.

**DOUG BOYD WAS HONORED ON DECEMBER 15, 2022  
AS ATC'S 2022 EMPLOYEE OF THE YEAR.**





# ABOUT SAN BERNARDINO COUNTY

## COUNTY OVERVIEW

San Bernardino County was established on April 26, 1853 by an act of the State Legislature. It lies east of Los Angeles, Orange, and Kern Counties, north of Riverside County and south of Inyo County, and covers an area of more than 20,160 square miles. It is the largest county in the contiguous United States. It is larger than nine states. It contains 24 incorporated cities and towns. About 90 percent of the county is desert; the remainder consists of the San Bernardino Mountains and the San Bernardino Valley. Popular attractions in the County include the San Bernardino National Forest, Joshua Tree National Park, Death Valley National Park, and the Mojave National Preserve. The County provides a wide range of services to its residents, including police protection, criminal prosecution, medical and health services, education, senior citizen assistance, roads, library services, support for judicial institutions, airport services, cultural and environmental services, parks, and a variety of public assistance programs.

## ROLE OF COUNTY GOVERNMENT

**OUR JOB:** Our job is to create a county in which those who reside and invest can prosper and achieve well-being.

**OUR PARADIGM:** The County of San Bernardino is a regional government. We understand that every aspect of the quality of life in a community is part of an interrelated system. The County takes responsibility for ensuring that the community has determined how, when and by whom each element of that system is being addressed in pursuit of our shared Vision of the County and the future we desire.



**Curt Hagman**  
**Chairman**  
*Fourth District  
Supervisor*



**Dawn Rowe**  
**Vice Chair**  
*Third District  
Supervisor*



**Col. Paul Cook  
(Ret.)**  
*First District  
Supervisor*



**Janice Rutherford**  
*Second District  
Supervisor*



**Joe Baca, Jr.**  
*Fifth District  
Supervisor*

# OTHER COUNTY ELECTED OFFICIALS



**Ted Alejandre**  
County Superintendent of Schools



**Jason Anderson**  
District Attorney



**Bob Dutton**  
2014–July 2022  
Assessor-Recorder-County Clerk



**Chris Wilhite**  
October 2022–Present  
Assessor-Recorder-County Clerk



**Shannon Dicus**  
Sheriff-Coroner-Public Administrator

**SAN BERNARDINO**  
**County**

**Resolution**

**By unanimous consent of the Board of Supervisors, the following resolution is adopted:**

**WHEREAS**, the San Bernardino County Board of Supervisors voted on January 26, 2010, to merge the Departments of Auditor-Controller and Treasurer/Tax Collector into the combined Department of Auditor-Controller/Treasurer/Tax Collector (ATC); and

**WHEREAS**, the new ATC Department then underwent more than five years of internal reorganization and movement from three separate locations to a new combined location for all services at 268 W. Hospitality Lane in San Bernardino; and

**WHEREAS**, the combined ATC has saved the County \$11,873,877 in overhead costs through elimination of 19 duplicative budget positions, improved customer service, provided faster response times for taxpayer requests, created efficiencies in internal operations, and improved coordination and cooperation between its nine divisions; and

**WHEREAS**, newly elected ATC Ensen Mason was sworn into office on January 7, 2019, in a ceremony presided over by Supervisor Curt Hagman, and during his first year in office ATC Ensen Mason increased communication and transparency by publicly publishing the first Annual Report on Fraud, Waste, and Abuse; greatly expanded the use of social media; and created a GIS mapping collaboration application between the Property Tax and Information Technology Divisions entitled "Where Do My Property Tax Dollars Go?", thereby allowing any taxpayer to see the detailed apportionment of property taxes customized online of any address in San Bernardino County.

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Supervisors of the County of San Bernardino, State of California, does hereby commend the ATC Department on a successful first decade of service to the people of San Bernardino County.

**BE IT FURTHER RESOLVED**, that the Board of Supervisors congratulates ATC Ensen Mason for a successful first year in office resulting in better service to taxpayers, greater transparency and communication within the Department and to the citizens of San Bernardino County, and improved employee morale and sense of accomplishment.

DATED: January 7, 2020

Robert A. Lovingood  
*First District*

Janice Rutherford  
*Second District*

Dawn Rowe  
*Third District*

Curt Hagman  
*Fourth District*

Josie Gonzales  
*Fifth District*



# ATC 2022 ACCOMPLISHMENTS

A new column, **My Two \$ense**, was added to ATC's quarterly newsletter **Dollars and Sense**. Featured perspectives included those from Chief Deputy Controller Vanessa Doyle, Chief Deputy Auditor Denise Mejico, and Chief Deputy Disbursements Rhawnie Berg. All issues of **Dollars and Sense** are available on ATC's website and social media pages.

Assistant ATC **Tori Roberts** spoke at the **Association of Government Accountants' (AGA) May 11 luncheon**, addressing the group on the subject of Hot Topics in Professional Development. Ms. Roberts shared her perspective on the building blocks of networking and the foundation it creates professionally. She believes that strong relationships are built on competence, trust, fairness, honesty, professionalism, punctuality, confidentiality, and being upfront. She emphasized that the willingness to collaborate with your connections instead of competing with them is one of the most important components of networking.

**ATC Mason** presented the award-winning **Where Do My Property Tax Dollars Go?** web application during the 2022 City/County Conference in Lake Arrowhead.

**The Controller Division** earned three prestigious financial reporting awards. The Controller Division earned the California State Controller's Office (SCO) State Controller's Award for Counties Financial Transactions Reporting, received 16 consecutive years and 17 years overall (2004 and 2006-2021); the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the Annual Comprehensive Financial Report (ACFR), received 34 consecutive years (1988-2021); and the Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR), received 16 consecutive years (2006-2021).



# ATC 2022 ACCOMPLISHMENTS

ATC's Treasurer Division successfully completed the **California Municipal Treasurers Association's Investment Policy Certification Program** with an average score of 95, validating that San Bernardino County's Investment Policy adheres to California Government Code. **The Review Board noted the excellence of San Bernardino County's policy**, meeting the program requirements within 18 different topics areas deemed to be best practices for investment policies.

San Bernardino County and **ATC Mason** hosted the **California Association of County Treasurers and Tax Collectors (CACTC) Area V regional meeting** on Wednesday, February 23, 2022. Eighty people from 15 different California counties attended the one-day meeting. The keynote panel featured ATC Mason, along with Los Angeles County Treasurer/Tax Collector Keith Knox and Kern County Treasurer/Tax Collector Jordan Kaufman, discussing Chapter 8 tax sales, loopholes in the current law that don't give equal opportunity to participate in the tax sale process, and how counties can advocate for long overdue changes to these laws.

**ATC's Intern Program is bigger and better!** The 2022 Intern Program offered an increased number of available positions and increased the length of employment for each intern up to one year. Sixty-six applications were received for the 18 positions available. These students get first-hand experience in accounting, finance, or information technology, which maximizes ATC's ability to accomplish strategic goals, recruit top talent, and build strong relations within the community. Recruitment was expanded to additional universities this year, including University of Redlands; California State University, San Bernardino; University of California, Riverside; California State Polytechnic University, Pomona; California State University, Fullerton; California Baptist University; University of La Verne; and Azusa Pacific University.

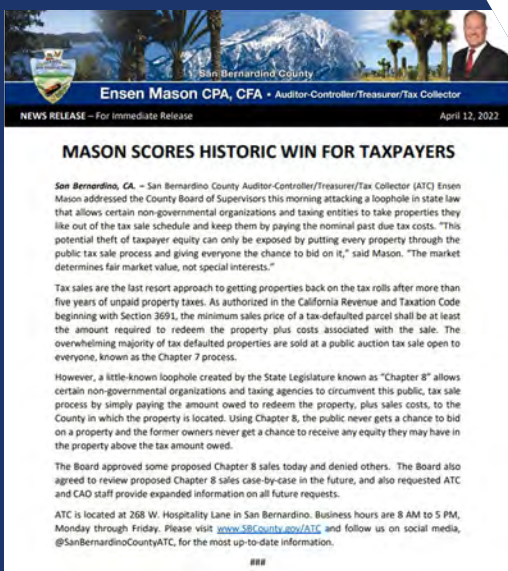
ATC's Department **Diversity Committee** hosted two **What's Your Story** featured speaker sessions in 2022 as part of their mission to promote inclusivity in the work environment. This year's featured speakers, Sonia Hermosillo, Chief Deputy of Revenue Recovery, and Shay Younger, Management Services Section Manager, captivated ATC's own by offering insight into their upbringing, what influenced and inspired them, challenges they encountered along the way, and what finally led them to a career at ATC. Both sessions were well attended both in person and online.

The **Property Tax Replacement Project Team** achieved the **first four implementation milestones** in 2022 including contract award and project kickoff, data conversion extract and load framework and administrative data conversion and business process walkthroughs.

April 12, 2022, **ATC Mason** appeared before the **San Bernardino County Board of Supervisors** to call for eliminating Chapter 8 sales, a tax loophole that allows taxing agencies and non-profit organizations to purchase tax-defaulted properties without bidding on them at a public tax sale. The Board approved some proposed Chapter 8 sales and denied others. The Board also agreed to review proposed Chapter 8 sales on a case-by-case basis in the future, and requested ATC and CAO staff provide expanded information on all future requests.

**ATC hosted Take Your Child to Work Day on April 28, 2022, for 42 energetic kids.** Each division provided the kids with an imaginative presentation showcasing their role in the Department and what their job responsibilities entail. A delicious catered lunch from Alfredo's Restaurant was provided. ATC Mason gifted each participant with a modern fidget spinner/Rubik's cube combo toy.

**ATC partnered with the Department of Public Health and Human Resources to host an on-site COVID-19 vaccine clinic at ATC on August 17th for all County Employees.** Offering on-site vaccine clinic aligns with ATC's goal of upholding employee health and safety standards.





**ATC Mason led the Department in earning five 2022 National Association of Counties (NACo) Achievement Awards** – four in the category of Information Technology and one in County Administration and Management. The awards honor innovative, effective county government programs that strengthen services for residents.



**County Investment Pool Shatters Historic \$12 Billion Mark.** The County Investment Pool reached a new all-time record high cashbook balance of \$12,753,805,951.34 in December 2022.

ATC's Department **Diversity Committee** hosted a food drive in **November 2022** benefitting the Sahaba Initiative. ATC's 300 employees donated 65 lbs. of non-perishable items, canned goods, and hygiene and baby products.

**ATC Mason's social media presence trended up in 2022 with over 3,484 follows.**

The ATC Department Diversity Committee concluded its 2022 Toy Drive in support of the Children's Fund and Spark of Love on December 14th. **ATC employees donated toys, gift cards and money in cash donations directly to Spark of Love** over a two-week period.

**ATC-ITD recycled over 6,000 pounds of equipment.**

ATC contributed to the County's weekly electronic newsletter, County Update, for the April 22 and October 28 weekly editions. **The ATC Treasurer Division was highlighted in both the April and October features, publicizing the County Investment Pool's then all-time high balance and highest possible 'AAAf'/'S1' rating affirmed by Fitch Ratings.**

During FY 21-22, **ATC-IAD received and processed 159 reports of wrongdoing** through ATC's Fraud, Waste, and Abuse Hotline.

**ATC-ITD's infrastructure team completed the Department's on-premises email hosting migration to Microsoft Exchange Online** for improved security, administration, and reduction of costs.

ATC-ITD worked with ATC-AP to develop a cloud-hosted, web-based secure centralized Invoice Management System platform leveraging SharePoint Online to streamline the processing and disbursements of over 200,000 payments and \$4.1 billion. This solution addressed their need to effectively manage and efficiently process their workflows and business processes. **This innovative program earned ATC a 2022 NACo Achievement Award in the Information Technology category.**

**ATC-ITD collaborated with ATC-IAD to modernize and update their core business application.** This effort included updating the Microsoft server and SQL applications and building a secure environment to host this application. This advanced architectural design and application upgrade improved the division's need to work efficiently and will enhance communication and collaboration between County departments.

**ATC-ITD implemented the Microsoft Office 365** suite of applications, Teams, and SharePoint, which provides the technical platform for the Department's knowledge management process. MS Teams and the collaborative features of Office 365 help reduce the number of emails sent/received internally and the amount of time wasted dealing with email. In addition, SharePoint online promotes document sharing and helps speed up the new employee onboarding process.



# COMMITMENT TO ACTION

## Turning Legacy Systems into State-of-the-Art Solutions

One of ATC Mason's first acts upon being sworn in for his first term as Auditor-Controller/Treasurer/Tax Collector on January 7, 2019, was to set in motion the replacement of the Department's aging 1980s vintage home-grown computer systems. Through 2019, 2020, and 2021, ATC staff documented all Property Tax Division and Tax Collector Division business processes and defined the requirements, which then fed the development of a Request for Proposal (RFP) for Property Tax Legacy Systems Replacement (PTLSR), which received wide praise for quality and thoroughness. ATC selected the winning vendor, Grant Street Group, which has California Property Tax installations of its flagship product, TaxSys, at San Mateo County and San Francisco County.

Contract negotiations were initiated in the last quarter of 2021 and concluded in the first quarter of 2022. The best outcome was realized through value-based pricing, milestone-based payments, and the consideration that Grant Street Group would significantly improve TaxSys' auditor/controller functionality through collaborative design with ATC's Property Tax Division.

On May 24, 2022, the Board of Supervisors approved the \$58 million contract for ten years to implement and support TaxSys.



*Grant Street Group | Back L to R: Lukas Resch, Dave Dunbar, Phil Cooke | Front L to R: Kate Sereno, Annalise Carroll, Caroline Byrne | Not pictured: Steve Bogart, Suzi Cotter, Bob Dunn, Mike Kanaby, Rachel Leheny, Matt Lumadue, Eva Meierhoff, Dan Reighley, Shane Sapp, Jacqueline Scaletta, Nathan Schartner, Dan Scotto and Matt Slaughter*

On June 21, 2022, PTLSR Phase 2, Implementation, had its Kick-Off meeting with Grant Street Group. Even though June 2022 was the official start, ATC's Information Technology Division started working with the County's Innovation and Technology Department in early 2021 to build a technical pathway to extract the business data from the archaic databases to a modern database environment at ATC. These early efforts continue to prove a great head start in addition to the comprehensive business process requirements defined in the RFP.

The implementation addresses 25 TaxSys business processes (a consolidated view of the RFP's 135 business process use cases), technical infrastructure, historical data conversion, and project management. Fourteen milestones represent the implementation, from kick-off to go-live, which is planned for July 2025. The first four milestones were achieved in 2022.

- Milestone 1 is Contract Award and Project Kick-Off.
- Milestone 2 is Project Plans.
- Milestone 3 is Data Conversion Extract and Load Framework.
- Milestone 4 is Administrative Data Conversion and Business Process Package #1 (6 business processes) Initial Business Process Walkthroughs.

This bold multi-year initiative continues with excellent momentum and spirit. It is another manifestation of ATC's commitment to action.



*The Property Tax Legacy Systems Replacement Project Team comprised of employees from the Tax Collector Division, Property Tax Division and Information Technology Division.*

Back L to R: *Ming Sumarli, Glen Lastimosa, Chris Gleiter, Steve Lee, Don Le* | Middle L to R: *Han Pham, Joanna De La Cruz, Linda Mikulski, Brandon Collette, Marlyn Catalon* | Front: *Franz Zyss, Jaclyn Pipersburgh* | Not pictured: *Lisa Alvarez, Andrew Gonzalez, Joseph Huston, Emerita Meily, Stacy Miller, Jessica Nelson, Linda Santillano and Ashley Schwenk*



# ADMINISTRATION



**Ensen Mason CPA, CFA**  
*Auditor-Controller/Treasurer/  
Tax Collector*



**John Johnson**  
*Assistant Auditor-Controller/  
Treasurer/ Tax Collector*



**Tori Roberts CPA**  
*Assistant Auditor-Controller/  
Treasurer/ Tax Collector*



**Keri Rose CPA**  
*Administrative Supervisor*

**THE ADMINISTRATION SECTION** supports all sections of the Department and provides guidance and assistance to the department and the public. Responsibilities include providing support to the Auditor-Controller/Treasurer/Tax Collector and the Assistant Auditor-Controller/Treasurer/Tax Collectors, managing personnel and oversight duties, preparing and administering the Department's \$41 million budget, and processing the Department's payroll and payables. The Administrative Support Section also processes printing requests, manages and orders supplies, issues security cards, and oversees building maintenance and repairs. Mandated training for department employees is scheduled and tracked by Administrative Support to meet the County's requirements.



*The ATC Administration Section*





*Speaker Graeme Auton delivers riveting insight on current geo-political factors.*



*The San Bernardino County Sheriff's Honor Guard Presentation of the Colors.*

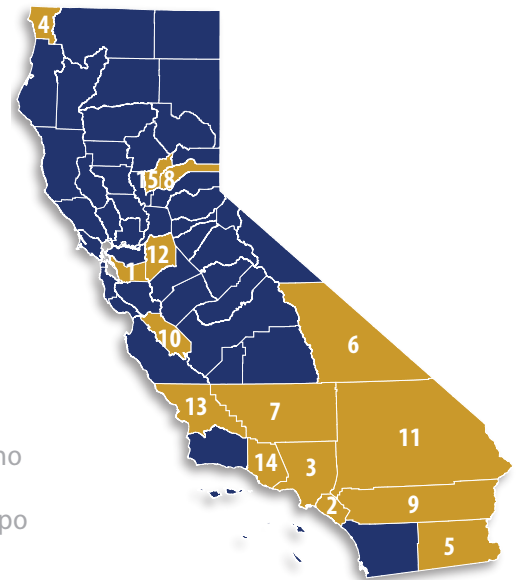
## CALIFORNIA ASSOCIATION OF COUNTY TREASURERS AND TAX COLLECTORS AREA V MEETING

ATC Mason hosted a well-attended and informative in-person Area V regional meeting of the California Association of County Treasurers and Tax Collectors (CACTTC) on Wednesday, February 23, 2022, at ATC in San Bernardino. Area V is composed of California's 11 southern counties, comprising over half of California's 40 million residents and most of its economic power. Over 50 county treasurers, tax collectors, and their staff interested in the latest developments in tax administration and safeguarding county treasuries participated in the meeting, along with more than 20 associate members. A virtual option was joined remotely by 17 attendees, while the remaining members attended in person.

The agenda featured riveting presentations providing insight into current geo-political risks and hot topics in taxes and keeping public funds safe in a volatile economy. The day's keynote panel presentation concentrated on Chapter 8 tax sales and the current controversy around loopholes in the laws that govern such sales, allowing eligible non-profit organizations and taxing agencies to purchase a parcel once it has been scheduled for public sale by paying the nominal past due tax costs. ATC Mason was joined by Treasurer/Tax Collectors Keith Knox of Los Angeles County and Jordan Kaufman of Kern County to give their perspective on how counties can advocate for long overdue changes to these laws, thus giving all taxpayers an equal opportunity to participate in the tax sale process.

Fifteen counties were represented at the Area V Meeting, including Alameda, Orange, Los Angeles, Del Norte,

- 1: Alameda
- 2: Orange
- 3: Los Angeles
- 4: Del Norte
- 5: Imperial
- 6: Inyo
- 7: Kern
- 8: Nevada
- 9: Riverside
- 10: San Benito
- 11: San Bernardino
- 12: San Joaquin
- 13: San Luis Obispo
- 14: Ventura
- 15: Yuba



Imperial, Inyo, Kern, Nevada, Riverside, San Benito, San Bernardino, San Joaquin, San Luis Obispo, Ventura, and Yuba. Despite the obstacles of the pandemic, the meeting was bustling with professional colleagues networking and enjoying the camaraderie of their counterparts.

San Bernardino County Board of Supervisors Chairman Curt Hagman formally opened the conference after the Presentation of the Colors by the San Bernardino County Sheriff's Honor Guard. Supervisor Joe Baca, Jr. also welcomed the group, and both Supervisors congratulated ATC Mason on hosting an outstanding conference.





*ATC Ensen Mason welcomes over 70 people to the Area V meeting.*







# ATC EARNS FIVE NACO AWARDS

ATC was recognized by the National Association of Counties (NACo) in 2022 with a total of five Achievement Awards, four in the category of Information Technology and one in the category of County Administration and Management. Started in 1970, NACo's annual Achievement Awards program is designed to recognize county government innovations. Each nominee is judged on its own merits with awards given only to those nominees who provide substantial improvements in program quality and service delivery.

**"I'm proud of our outstanding ATC staff who stepped up to a higher level of performance in public service over the past four years," said ATC Mason.**

"These five Achievement Awards tie our record of five awards earned in 2021 and build on a foundation of two earned in 2020 and three more in 2019. Fifteen national awards over four years represents a tremendous accomplishment by this Department with support from the Board of Supervisors and our Chief Executive Officer."

Below is a summary of ATC's award-winning programs.

## INFORMATION TECHNOLOGY

### Employment Development Department (EDD) Data Exchange Automation

This robotic process automated engine intelligently interacts with the EDD system to exchange and process the most accurate information possible and quickly acts with updated information to improve collection abilities and ensure maximum recovery of debt owed to the County.

## INVOICE MANAGEMENT SYSTEM

The new system successfully supports and streamlines Accounts Payable's invoice processing workflow for its substantial workload of 200,000 payments to County vendors annually, which is over \$4.1 billion. This solution pushes centralized invoice processing to a high-volume and scalable County operation where the cost of processing per invoice is insignificant.

## REPORTING AND ANALYTICS AUTOMATION

This process allows ATC to utilize the latest technological advancements of Business Intelligence in streamlining enterprise operations, minimizing the operation time of meticulous and time-sensitive tasks.

## SAP'S GOVERNANCE, RISK, AND COMPLIANCE IMPLEMENTATION

The SAP Center of Excellence implemented this project to partner with all San Bernardino County departments to understand their business processes and find ways to use the SAP Enterprise Resource Planning system to assist them in streamlining day-to-day activities.

## COUNTY ADMINISTRATION AND MANAGEMENT

### Knowledge Management Program

This develops the functional and organizational processes to share perspectives, ideas, experience, insight, data, information, and knowledge; to ensure that these are available in the right place to the right people at the right time to enable informed decisions and additional knowledge creation; and to improve efficiency by reducing the need to rediscover knowledge.

NACo President Larry Johnson extolled, "All across the country, counties are working tirelessly to support residents and drive recovery from the COVID-19 pandemic. This year's Achievement Award-winning programs showcase how counties work every day to build healthy, safe and thriving communities."

Caption for photo 557A8965: ATC Ensen Mason accepted a trophy on behalf of our award winning divisions on Friday, September 23, 2022 for ATC's FIVE 2022 NACo Awards.



*The San Bernardino County Board of Supervisors presented ATC Ensen Mason with recognition for the FIVE 2022 National Association of Counties (NACo) Awards that the ATC Department earned in 2022.*





*Assistant ATC Doug Boyd presented all 42 kids with a participation certificate for ATC's Take Your Child to Work Day.*

## TAKE YOUR CHILD TO WORK DAY – ATC STYLE

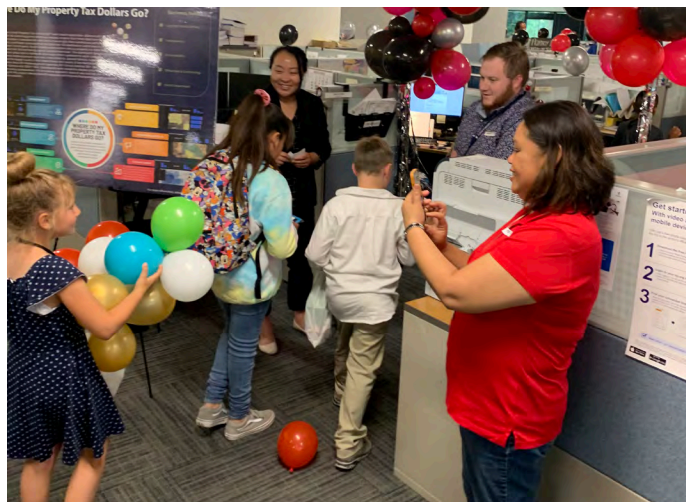
Forty-two kids attended ATC's annual Take Your Child to Work Day on April 28, 2022, and had a blast! Public Affairs Officer Tracy Calentti captained the energetic crew, assisted by former Disney VIP Tour Director Tammy Boyd with her team of hyperactive minions in tow. ATC's nine divisions harnessed their creativity and showmanship to deliver fun contests, games, and prizes for the eager kids. This program is one of the year's highlights for ATC employees and kids alike.

ATC Mason gifted each participant with a modern fidget spinner/Rubik's cube combo toy and sponsored a delicious meal catered by Alfredo's Restaurant in San Bernardino for the children and their guardians. He also encouraged divisions to provide imaginative presentations that challenged the kids and engaged their inquisitive minds by rewarding the top-rated divisions.

All 42 kids cast their votes for their favorite presentations.

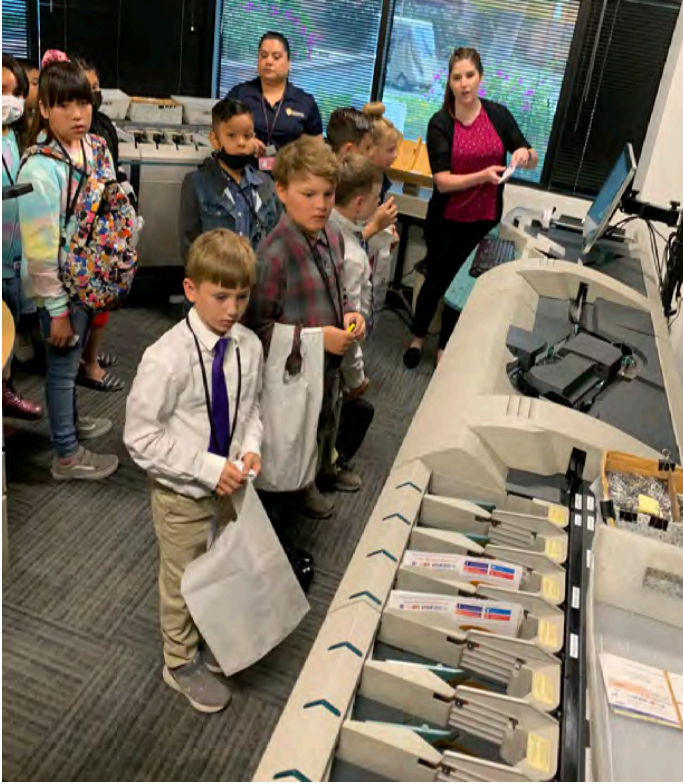


*The IT Division provided the kids with the opportunity to use facial recognition software which recognizes various facial expressions.*



*The kids learn about the different types of properties that are taxable and how those taxes fund essential services from the Property Tax Division.*





The kids got a first-hand look at how property tax payments are processed through the Tax Collector's OPEX remittance machines.



The Revenue Recovery Division used a fishing game to demonstrate collection efforts.

Each division did an outstanding job and received several votes. The final tally was:

- First Place** – TAX COLLECTOR
- Second Place** – PROPERTY TAX
- Third Place** – INFORMATION TECHNOLOGY

The Tax Collector Division earned ice cream sundaes, complete with scrumptious toppings galore. The Property

Tax Division enjoyed an over-the-top dessert smorgasbord, including cheesecake, brownies, decadent chocolate bites, macarons, and yes, even some fruit. The Information Technology Division savored fresh donuts from the world-famous Donut Man.

The day was an all-around success. Thank you ATC Mason for providing gifts, lunch, and division rewards.

The Treasurer Division quizzes the kids after learning about The Parable of the Chessboard and Rice



# DISBURSEMENTS

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**Rhawnie Berg**  
*Chief Deputy,  
Disbursements*

**THE DISBURSEMENTS DIVISION** is responsible for paying all County employees and vendors, remitting withheld taxes, and filing tax and other information returns to federal and state taxing and other regulatory agencies. The Disbursements Division consists of two sections: Accounts Payable and Central Payroll.

## Accounts Payable Section

The Accounts Payable Section supports the County by making timely and accurate payments to the County's vendors for all goods and services while ensuring exceptional customer service and consistent adherence to laws, regulations, and standards based on objectivity, integrity, and independence.

### **The Accounts Payable Section:**

- Maintains and safeguards the County's Master Vendor File and related vendor banking information.
- Reviews vendor invoices for validity and agreement with purchase orders and receiving documents when applicable.
- Creates and processes payment documents in the County's Enterprise Financial Management System (SAP).
- Issues and distributes warrants (checks) and Electronic Fund Transfers (EFTs).
- Assesses use tax on items purchased in which California sales tax was not collected by vendors.
- Processes levies from federal and state taxing agencies on vendors doing business with the County.
- Maintains information and complies with annual 1099 reporting as prescribed by law.
- Audits employee reimbursement claims before approving payment.
- Manages the County's procurement card program (CAL-Card) and audits justifications for expenses, including self-assessing use tax as necessary on items purchased via CAL-Card.
- Executes the monthly payment of the Countywide CAL-Card program and coordinates its allocation to departments.
- Processes warrant stop payments and cancellations and reissues stale-dated warrants (checks) per departmental requests.
- Assists in the investigation of reported forgeries and alterations of County warrants.
- Manages the County's Temporary Visa card program and audits receipts, executes the monthly payment, and coordinates its allocation to departments.
- Reviews Countywide reimbursement claims for federal and state grants.



## Central Payroll

The Central Payroll Section processes bi-weekly employee payroll accurately, timely, efficiently, and compliant with applicable laws, regulations, and collective bargaining agreements, while providing customers with consistent exceptional service in a professional and courteous manner.

### The Central Payroll Section:

- Provides centralized processing of employees' pay for County and Self-Governed Special District employees while safeguarding employees' information.
- Calculates employee earnings based on each classification unit's benefit package and employee work and leave hours.
- Withholds various payroll deductions from employees' earnings as authorized by each employee and accounts for and distributes payroll deductions to appropriate agencies.
- Processes wage garnishments in compliance with court and administrative orders.
- Withholds, deposits, and reports payroll taxes as prescribed by law.
- Works in conjunction with departments to ensure accuracy of payroll processing.
- Coordinates with County departments and other agencies to apply payroll adjustments.
- Provides assistance and payroll training to departmental payroll staff.
- Provides accurate and timely assistance to employees to address questions or issues related to their pay.



## Division's 2023 Accomplishments

The Disbursements Division implemented initiatives to enhance efficiency and reduce cost by leveraging the use of technology and reducing production and use of paper documents.

- In January 2022, the Disbursements Division delivered a Form W-2 to each employee who received wages from the County during calendar year 2021. Prior to 2020, the Form W-2s were delivered by U.S. Mail. In 2021 and 2022, the County delivered over 25,000 Form W-2s to employees with 50 and 59 percent, respectively, delivered electronically. This is a significant reduction in paper and an enhancement in the security and efficiency of the W-2 process.
- The Disbursements Division continued to increase the use of paperless documents in both Central Payroll and Accounts Payable during 2022. Central Payroll continued to improve the Payroll Electronic Document System (PEDS) to securely receive confidential payroll documents from County departments. Prior to PEDS, these documents were received by courier, third-party email, interoffice paper mail, and fax. This secure electronic delivery improved the administration of the County's payroll processing by providing a safe, secure, and self-managed solution, streamlining the County's payroll document transfer, file management, and archival processes. The County received a 2021 National Association of Counties (NACo) Achievement Award for the PEDS.
- The Accounts Payable Section has significantly enhanced its process for receiving and electronically processing vendor invoices using the 2022 NACo Award-winning Invoice Management System. This enhancement has improved the efficiency of processing invoices by pushing centralized invoice processing to a high-volume and scalable County operation.
- The Disbursements Division timely and accurately paid over 22,000 County employees every two weeks with an average gross pay of over \$65 million. The Disbursements Division also withheld and timely remitted federal and state taxes and other mandatory and voluntary employee deductions of over \$9.9 million and \$13 million, respectively, each pay period.
- The Disbursements Division processed payments of over \$4.1 billion, consisting of over 40,000 electronic payments and 153,000 warrants to County vendors.





# TAX COLLECTOR



**Linda Mikulski**  
*Chief Deputy  
Tax Collector*

## THE SAN BERNARDINO COUNTY TAX COLLECTOR








is a state-mandated function that is governed by the California Revenue and Taxation Code, Government Code, and Code of Civil Procedures. The Tax Collector Division is responsible for billing and collecting secured, unsecured, and supplemental property taxes, transient occupancy tax (TOT), racehorse tax, as well as various special assessments for all taxing entities within San Bernardino County. This amounts to roughly 900,000 property tax bills and \$3.5 billion in property tax revenue and other fees each year.

The Tax Collector Division consists of three sections: Tax Collection, Tax Collection Accounting, and Tax Sale & Bankruptcy. Each section of the Tax Collector Division performs similar activities such as billing, receipt and deposit of funds, record management, and account/receipt reconciliation. The Division assists taxpayers, other departments, members of the public, and business partners with timely and accurate information on local property taxation and programs.

**The Division is committed to providing superior customer service by continually improving the tools needed to conduct business effectively and efficiently.**

To make online payments visit us at [www.mytaxcollector.com](http://www.mytaxcollector.com) or call us at 909-387-8308.

## 2022 ACHIEVEMENTS/ AWARDS

-  Received the 2022 NACO Award for Knowledge Management Program, the first program initiative including collaboration with Property Tax, Tax Collector, and Information Technology Divisions.
-  FY2021-22 secured collections rate was 98.41%, \$3.51B by June 30, 2022.
-  Provided 101,791 customer services calls during 2022. 9,369 phone calls were serviced during the December 2022 installment.
-  Contracted with VRBO for Transient Occupancy Tax collections.
-  Returned 1,040 tax defaulted properties to tax paying status by executing the Tax Sale.
-  Completed contract negotiations on the Property Tax Legacy System Replacement Project (PTLSR) selecting Grant Street's TaxSys system to replace the legacy application. Integration kickoff began in June 2022 with expected completion by July 2025.
-  Collaboration with California Housing Finance Agency (CalHFA) in June 2022, processing property tax relief payments for San Bernardino County taxpayers.

## TAX COLLECTION SECTION

Provides outstanding customer service in the collection of secured and unsecured property taxes pursuant to the California Revenue and Taxation Code.



- Process payments utilizing credit/debit cards



- Initiate payment plans on defaulted taxes



- Issue mobile home Tax Clearance Certificates



- Process requests pursuant to AB 587, for the Mobile Home Fee and Tax waiver program



- Provide information and assistance to individual taxpayers, business owners, and mortgage companies through the call center and at the customer service counter



- Administer the collection of the Transient Occupancy Tax (TOT)



- Process payments for unsecured taxes paid via seizure of bank account

<b>Tax Collector Division</b>			
<b>2022 Customer Served Statistics</b>			
Month	Office Visitors	Phone Calls	Activity Driving Changes
January	798	7,193	
February	1,048	8,492	Tax Sale processes begin
March	2,835	9,156	Tax Sale taggings begin
April	4,929	9,829	2nd Installment due 4/11
May	550	6,970	Supplemental Tax Rolls mailed
June	993	9,316	Bills become defaulted as of June 30th
Jul	313	6,068	Annual Unsecured Bills mailed
August	334	6,768	Supplemental Tax Rolls mailed
September	345	5,891	
October	3,579	12,576	Annual Bills mailed
November	5,009	10,163	Annual Bills/Commence of 1st Installment
December	6,199	9,369	1st Installment due 12/12 (Data through 12/12/22)
	<b>26,932</b>	<b>101,791</b>	



## WELCOME CENTER:

Our Welcome Center continues to be well received each year by our taxpayers during the installment rush in April and December. We advertised to maximize payments by mail, telephone, and online options, to limit in-person visits, but we planned accordingly for those who choose to pay in the office.

We had an outside line for check payments only that was traditionally held inside our multipurpose room to accommodate for social distancing. The third option is to go inside the Tax Collector lobby and speak to a customer service representative behind the glass. Customers with

cash, complicated situations, or other reasons for desiring to speak with a cashier were asked to stand in this line.

The welcome area will have the following:

- Self-serve Kiosk for duplicate bill printing
- Staff to answer questions and direct taxpayers to the appropriate window for help.

Although we are prepared to accept in-person payments, we continue to strongly encourage taxpayers to pay by mail, phone, or online for their safety and the safety of our employees.

## Phone Calls and Office Visits April 1 to April 10, 2019 - 2022



*\* In 2020 the office was closed due to Covid*

## TRANSIENT OCCUPANCY TAX (TOT)

TOT is charged on all short-term rentals within the unincorporated areas of San Bernardino County. The tax is designed to compensate government for the increased public service costs incurred by accommodating tourism, while protecting neighborhood character and quality of life for residents.

The TOT program has been going through changes over the year as platforms change their collection practices requiring the County to adapt to these changes. The Tax Collector's Office has begun collaboration with Land Use Services Code Enforcement to develop processes to ensure compliance with the established ordinance.

## Transient Occupancy Tax FY18/19 – FY21/22



### TAX SALE & BANKRUPTCY

Prepares and satisfies all legal requirements necessary to conduct the sale of tax-defaulted property pursuant to California Revenue and Taxation Code.

- Oversee the tax sale auction process
- Provide notification to parties of interest
- Prepare legal publications
- Assist taxing agencies and non-profit organizations in the purchase of tax-defaulted property for public benefit
- Assist potential bidders to participate in the tax sale auction process
- Process all claims for excess proceeds resulting from the sale of tax-defaulted property
- Manage bankruptcy matters as they relate to property tax payments

Tax sales are conducted online by an independent contractor. To register, visit us at [www.mytaxcollector.com](http://www.mytaxcollector.com).

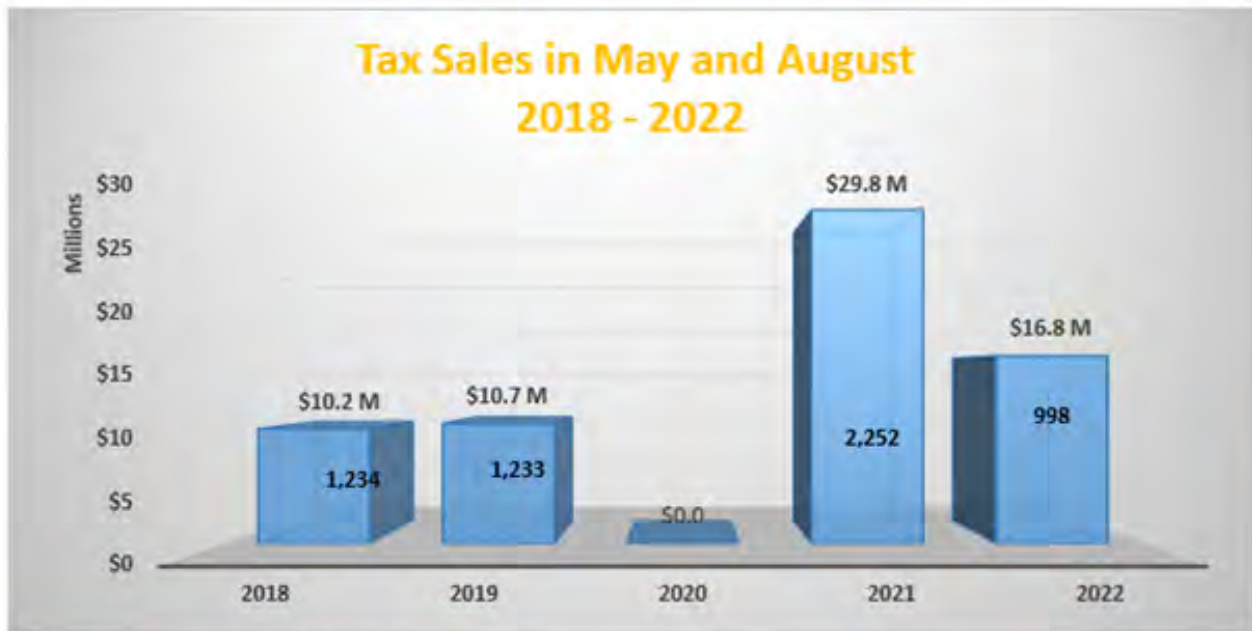




## TAX SALES STATS FY18/19-FY21/22

In 2022, we offered all tax defaulted properties at tax sale including those previously cancelled, but not yet redeemed. We were successful in selling 1,040 tax-

defaulted parcels that resulted in the collection of over \$16.7 Million, returning them to current status.



\* 2020 Tax Sale was cancelled due to COVID



Tax Collector employees assist San Bernardino County residents making their property tax payments.

## TAX COLLECTION ACCOUNTING

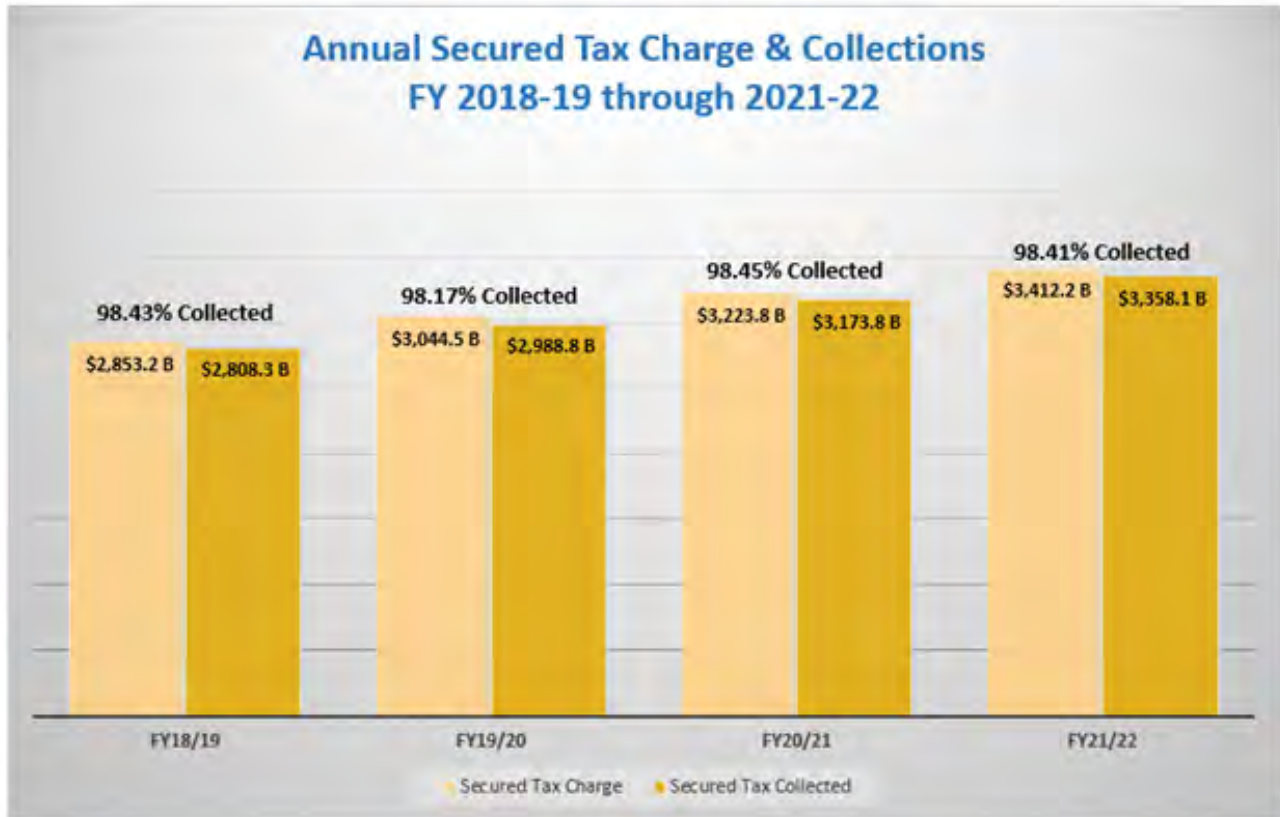
Ensures the integrity of the automated tax roll online ledger for secured and unsecured taxes and fees.

- Reconcile the mailing of the annual secured and unsecured tax bills
- Process all mail remittance for the Tax Collector ensuring payments are posted timely and accurately to individual accounts
- Review and accept electronic remittance and funds from online banking
- Post payments to the online tax roll ledger
- Balance the FTP image cash letter (ICL) deposits to the County’s banking institution
- Balance the daily collections of cash, checks, and electronic deposits
- Audit problem payments and identify necessary actions

- Reverse payments on returned checks and initiate notice to taxpayer
- Review and audit the issuance of refund warrants for over payments and duplicate payments
- Reconcile trust funds

The chart below shows the Annual Secured & Unsecured Tax Charge & Collection of FY2019 to FY2022.

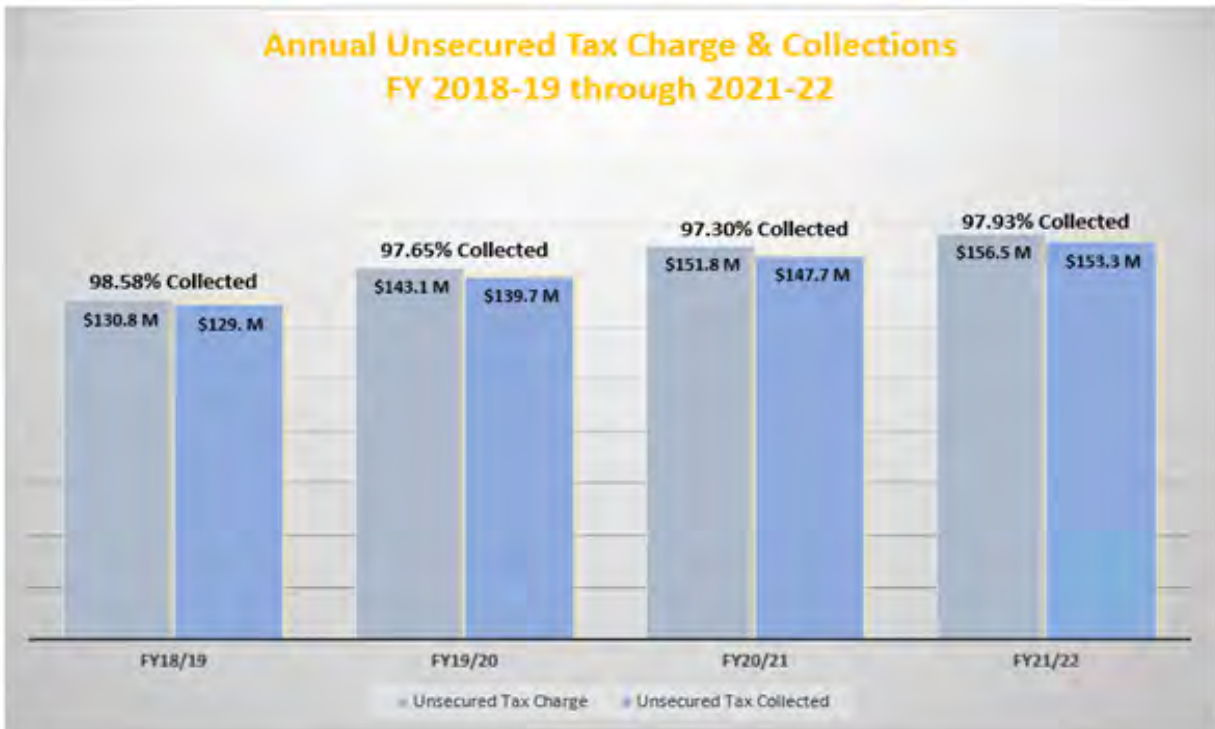
- FY18/19 Annual Secured Tax Charge increased \$188M (7%) vs FY17/18
- FY19/20 Annual Secured Tax Charge increased \$191M (7%) vs FY18/19
- FY20/21 Annual Secured Tax Charge increased \$179M (6%) vs FY19/20
- FY21/22 Annual Secured Tax Charge increased \$188M (7.9%) vs FY 20/21



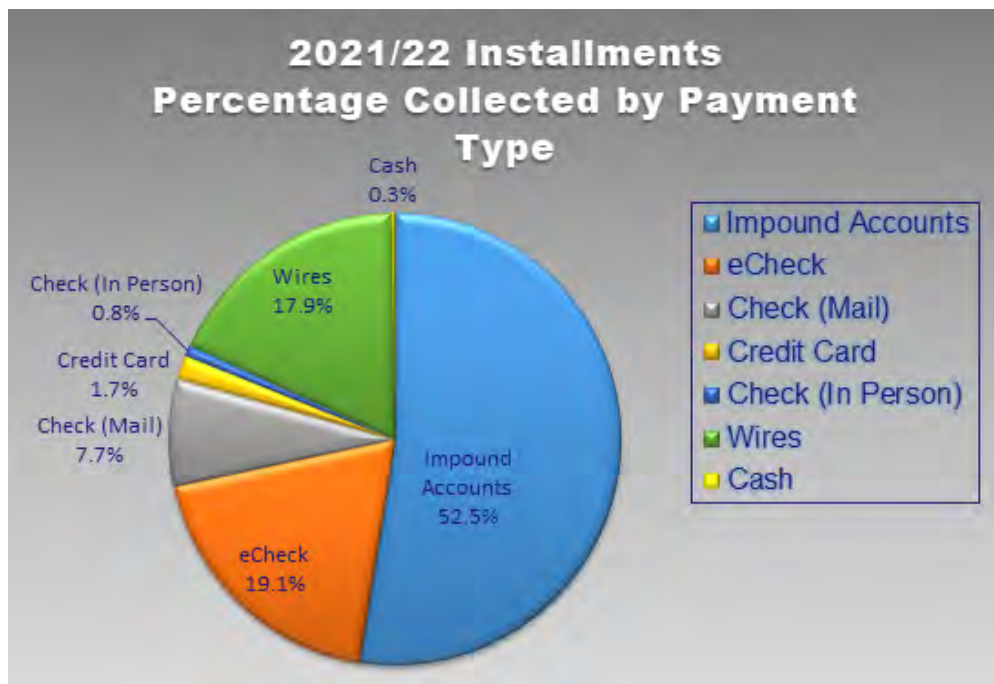


- FY18/19 Annual Unsecured Tax Charge increased \$4.9M (4%) vs FY17/18
- FY19/20 Annual Unsecured Tax Charge increased \$12M (9%) vs FY18/19

- FY20/21 Annual Unsecured Tax Charge increased \$8.7M (6%) vs FY19/20
- FY21/22 Annual Unsecured Tax Charge increased \$4.7M (3.09%) vs FY 20/21



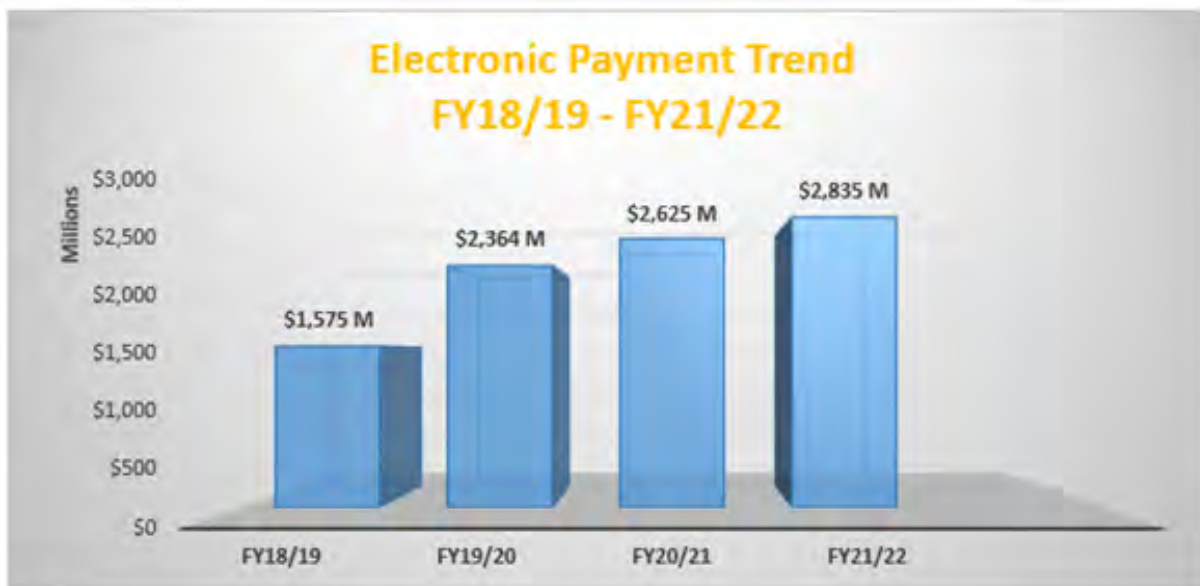
The chart below shows the percentage of payments received by payment type during the FY2021/22 Property Tax Installment period.



The charts below shows the Electronic Payment of FY2018-19 to FY2021-22.

- FY2019-20 Wires & ACH increased \$610M (66%) vs FY2018-19
- FY2019-2020 eCheck increased \$172M (32%) vs FY2018-19

- FY20/21 Wires & ACH increased \$101M (7%) vs FY19/20
- FY20/21 eCheck increased \$164M (23%) vs FY19/20
- FY21/22 Wires & ACH increased \$109M (6.6%) vs FY20/21
- FY21/22 eCheck increased \$90M (10%) vs FY20/21





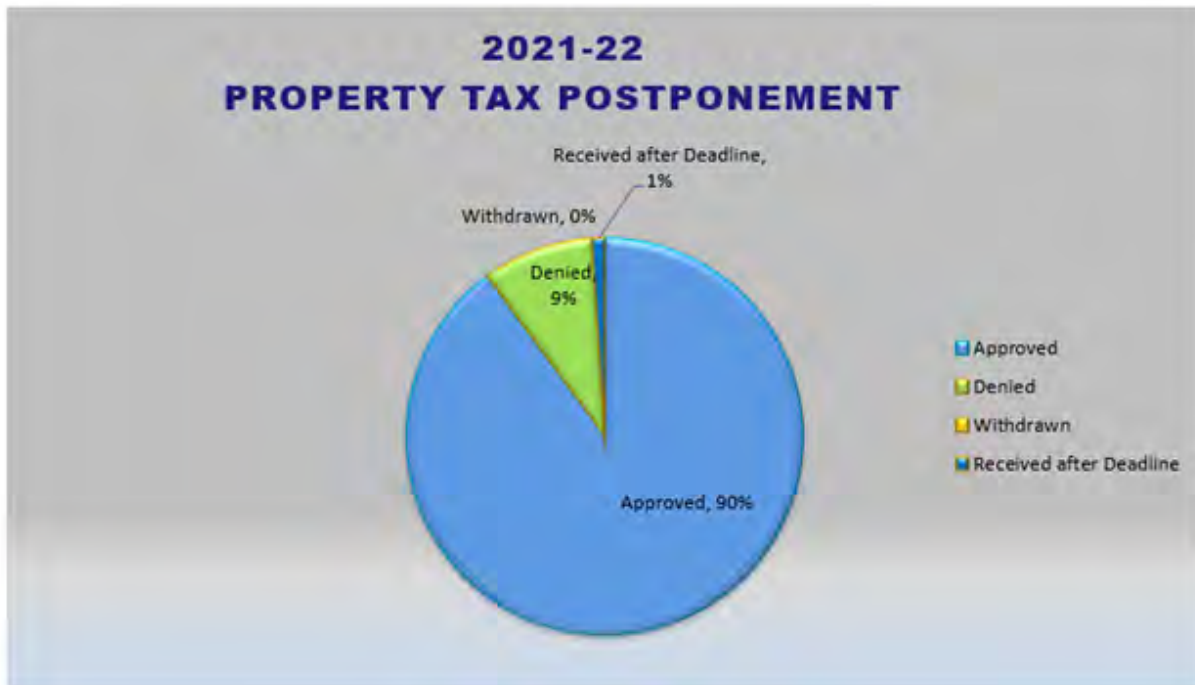
## PROPERTY TAX POSTPONEMENT

The Property Tax Postponement (PTP) is a State Controller's Office (SCO) program that provides loans to assist with property tax payments on homeowner's primary residence. Applications are accepted from October 1 to February 10 each year.

Assembly Bill 133 revised the income limit for the PTP Program, raising it to \$45,000 for the 2020-21 filing period. The income limit is adjusted annually based on the rate of inflation for the 2021-22 filing period, the income limit is \$45,810 and \$49,017 for 2022-23 filing period. AB 133 also lowered the interest rate to 5% per year. ATC Mason strongly supported both changes, which makes the program more affordable and available to more people.

The Tax Collector's Office performs public outreach to inform taxpayers about the program through news releases, providing flyers to the libraries, Veterans Affairs Office, Aging and Adult Services Department, and SBCERA. The SCO office also performs outreach by sending these to Senior Citizen Centers. Applications became available on September 1, 2022. For more information, please contact State Controller's Office at [www.ptp.sco.ca.gov](http://www.ptp.sco.ca.gov) or 800-952-5661.

The chart below shows Property Tax Postponement Program Statistics for San Bernardino County California.



## CALIFORNIA HOUSING FINANCE AGENCY (CALHFA)

In December of 2021, the state launched the California Mortgage Relief Program to provide assistance to homeowners who fell behind on their housing payments due to financial hardships that they experienced during the COVID-19 pandemic. The program is funded by the 2021 American Rescue Plan Act's Homeowner Assistance Fund and administered by the California Housing Finance Agency through the CalHFA Homeowner Relief Corporation.

The California Mortgage Relief Program expanded this program to help homeowners who may be current on their mortgage payments but are delinquent on property tax

payments. Eligible homeowners could receive up to \$20,000 to cover past due property tax payments.

CalHFA began taking application for past due property tax payments in June 2022. The Tax Collector is working in collaboration with CalHFA to provide accurate and up to date tax information to facilitate the process and support our constituents. Currently we have processed 13 relief payments totaling \$78,119 with 10 additional applications under review. The Tax Collector's Office performs public outreach to inform taxpayers about the program through [www.MyTaxCollector.com](http://www.MyTaxCollector.com).

## FISCAL YEAR 21/22 – TOP TEN TAXPAYERS

**Sources:** County of San Bernardino, Assessor and Auditor-Controller/Treasurer-Tax Collector, Property Tax Division. Includes Secured and Unitary Roll.

FY2022/23, Total Secured Assessed Value \$286,451,527,185.

TAXPAYER	TYPE OF BUSINESS	TAXABLE ASSESSED VALUE	% OF TOTAL COUNTY TAXABLE ASSESSED VALUE
SOUTHERN CALIFORNIA EDISON COMPANY	UTILITY	\$ 6,187,562,318	2.16%
PROLOGIS LP	LOGISTICS/REAL ESTATE	\$ 2,448,598,749	0.85%
SOUTHERN CALIFORNIA GAS COMPANY	UTILITY	\$ 1,108,423,357	0.39%
WATSON LAND COMPANY	REAL ESTATE	\$ 895,717,468	0.31%
WAL-MART STORES INC	RETAIL	\$ 748,279,963	0.26%
REXFORD INDUSTRIAL REALTY LP	REAL ESTATE	\$ 679,825,572	0.24%
HOMECOMING I AT TERRA VISTA LLC	REAL ESTATE	\$ 603,023,008	0.21%
LIBERTY PROPERTY LIMITED PARTNERSHIP	REAL ESTATE	\$ 543,164,935	0.19%
TEACHERS INSURANCE & ANNUITY ASSN	FINANCIAL SERVICES	\$ 532,039,160	0.19%
TARGET CORPORATION	RETAIL	\$ 518,343,210	0.18%
<b>TOTAL</b>		<b>\$ 14,264,977,740</b>	<b>4.98%</b>



# TREASURER



**John Johnson**  
*Chief Deputy Treasurer*

**THE TREASURER DIVISION** is comprised of the Investment and Banking & Settlement Sections that perform the County's treasury and banking functions, including the investment of all County and school district funds which make up the over \$12 billion County Investment Pool. As guardian of the public's tax dollars, the Treasurer adheres to one of the most conservative investment policies in California, focusing on safety, liquidity, and yield. Further, the San Bernardino County Investment Pool is "AAAf/S1" rated by Fitch Rating Agency. In addition to providing banking services for the County, the Treasurer Division clears all warrants issued by the County and school districts

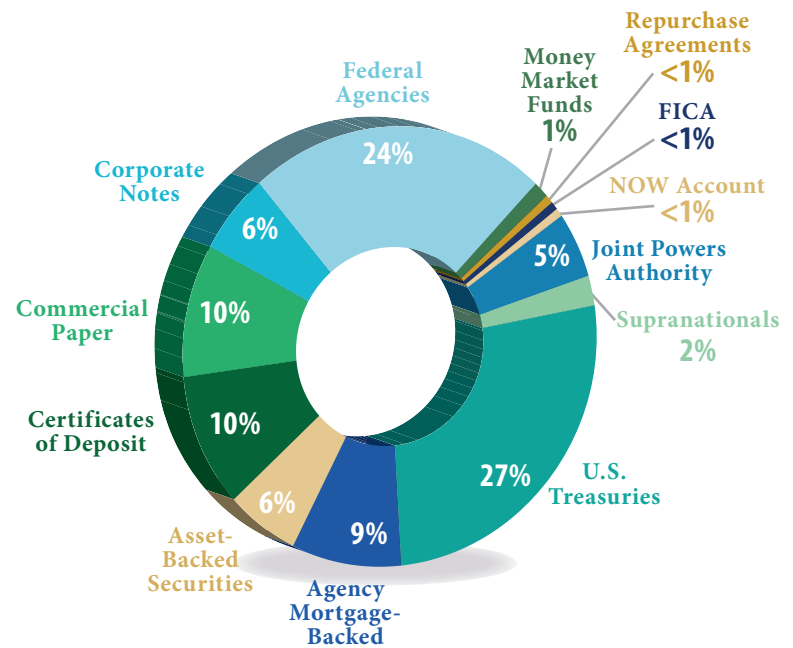


*The Treasurer Division*

## 2022 ACCOMPLISHMENTS

- Reached a high pool balance of \$12,078,736,438.55
- AAAf/S1 Ratings were affirmed by Fitch Ratings (highest ratings attainable)
- Established a tri-party repurchase agreement to manage liquidity
- Avoided market turmoil by managing credit exposure
- Awarded Investment Policy Certification by the California Municipal Treasurers Association
- Participated in legislative changes to California Government Code regulating Local Agency Investments
- Achieved benchmark-beating performance due to conservative credit and duration management
- Processed over 1.6 million electronic transactions for fiscal year 2021-22

## INVESTMENT POOL SECTOR DISTRIBUTION



**Ensen Mason CPA, CFA • Auditor-Controller/Treasurer/Tax Collector**  
NEWS RELEASE – For Immediate Release June 30, 2022

### County Investment Pool Shatters Historic \$12 Billion Mark

**San Bernardino, CA** — San Bernardino County Auditor-Controller/Treasurer/Tax Collector (ATC) Ensen Mason announced today that the County Investment Pool reached a new all-time record high cashbook balance of \$12,078,736,438.55 on June 27, 2022.

This marks the first time the County Investment Pool has exceeded the \$12 billion threshold, just months after reaching the \$11 billion mark in April of 2022. The County Investment Pool cashbook value has increased by \$5.30 billion since ATC Mason was sworn into office on January 7, 2019.

The recent increase in cashbook balance is primarily due to the passage of California Proposition 30, Education Protection Act, and the State of California's K-12 school districts and community college revenues for 2021-22 increased 53% over 2020-21. Additionally, EPA revenues for 2021-22 increased 53% over 2020-21 due to reapportionments, resulting in EPA entitlement increases. Ensen Mason is the Treasurer for all of the County's K-12 school districts.

Due to rising market interest rates, the pool's yield has increased, breaching the \$11 billion mark in April. Higher yields help to augment the services provided to the County's residents.

"Local government agencies rely on these funds to provide a safety net so critical to County residents. A higher yield means that ATC is making taxpayer contributions. The more money we earn ourselves, the more we can provide for our residents."

Mason also gave credit to his ATC Treasury Division for its role in navigating the challenging investment environment. "Mason concluded that the County's investment policies have maintained an AAAf/S1 rating assigned by the agency for an investment pool."

**CMTA News Release**

(Sacramento, California) – **The California Municipal Treasurers Association (CMTA) Investment Policy Certification has been granted to the County of San Bernardino.**

Ensen Mason announced today that the California Municipal Treasurers Association (CMTA) Investment Policy Certification has been granted to San Bernardino County.

This Investment Policy Certification recognizes that CMTA has validated that San Bernardino County's Investment Policy adheres with the State of California Government Code and meets the program requirements within 18 different topics areas deemed to be best practices for investment policies. Those topics include: Scope, Prudence, Objective, Delegation of Authority, Ethics and Conflicts of Interest, Authorized Financial Dealers and Institutions, Authorized and Suitable Investments, Review of Investment Portfolio, Investment Pools/Mutual Funds, Collateralization, Safekeeping and Custody, Diversification, Maximum Maturities, Internal Controls, Performance Standards, Reporting, Investment Policy Adoption and Glossary. Once a policy is received by CMTA, it is independently evaluated using a scoring matrix by three separate CMTA professionals. When the agency receives a passing score, the Investment Policy earns the 'Certified' distinction.

"I am deeply honored and proud of the high standards that my treasury staff carry out day-to-day," stated Ensen Mason. "Their continued efforts to safeguard the taxpayers' interest are noticed throughout the State of California."

CMTA has developed a number of resources to help local government officials increase an individual's knowledge of investment policy. The Investment Policy Certification program began in 2012 and is administered by the CMTA Investment Advisory Commission. It is a program of the State of California including special districts, cities, counties, and municipal corporations.

"The CMTA's Investment Policy Certification program is a valuable tool for Municipal Treasurers from both Northern and Southern California. It is a program of local government units."



# PROPERTY TAX

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**Linda Santillano**  
*Chief Deputy  
Property Tax*

**THE PROPERT TAX DIVISION** of the Auditor-Controller/Treasurer/Tax Collector's Office (ATC) is comprised of the Apportionment Section and the RDA Dissolution Section.

## APPORTIONMENT SECTION

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The Apportionment Section is responsible for compiling assessed valuations for taxing agencies, calculating property tax rates, and preparing and extending the tax rolls by tax rate area, including any special assessments. The section maintains the tax charges against the County Tax Collector as well as processing roll corrections and corresponding tax refunds. The section is responsible for apportioning property taxes to approximately 600 taxing agency accounts countywide and preparing revenue estimates to assist with cash flow projections.

The Apportionment Section performs calculations to determine factors to utilize in the following allocations and/or apportionments:

- Vehicle License Fee Adjustment Amounts (VLFAA)
- Supplemental apportionment factors for schools utilizing Average Daily Attendance (ADA) data provided by the State for all K-12 school districts
- Factors to allocate revenue resulting from Unitary and Operating Non-Unitary properties, Intercounty Pipeline Rights-of-Ways, Regulated Railway companies, and Unitary Qualified Property of Public Utilities assessed by the State Board of Equalization
- Tax sale excess proceeds
- Teeter Plan annual reconciliation and payments
- State Highway Property Rental Tax
- Racehorse Tax
- Property Tax Administrative Costs
- Supplemental 5% Administrative Cost

The Apportionment Section is also responsible for preparing various property tax reports for state agencies to assist with research projects, revenue appropriations, and policy decision making. Additionally, the section performs the following tasks upon request:

- Prepare bond quotes, post tax bonds and process the certificate on maps for parcel subdivisions in accordance with Government Code Section 66493 of the Subdivision Map Act of 2005.
- Revenue estimates for jurisdictional changes under review by the Local Agency Formation Commission (LAFCO).
- Schedules for the countywide annual financial statements and bond disclosures.
- Accounting services for special projects and requests.

## APPORTIONMENT SECTION – 2022 ACCOMPLISHMENTS

- Extended the unsecured tax charge to the Tax Collector, \$162.6 million for tax roll 2022, an 8.17% increase compared to tax roll 2021
- Extended the secured tax charge to the Tax Collector, \$3.7 billion for tax roll 2022, a 7.90% increase compared to tax roll 2021

	FY2021–22	FY2022–23	Inc./ Dec.	Growth%
Secured Roll Value*	260,749,589,006	286,246,734,017	25,497,145,011	9.78%
Unsecured Roll Value	13,191,490,045	14,256,830,743	1,065,340,698	8.08%
<b>Total Roll Value</b>	<b>273,941,079,051</b>	<b>300,503,564,760</b>	<b>26,562,485,709</b>	<b>9.70%</b>
Secured Tax Charge	3,394,926,136	3,663,069,605	268,143,468	7.90%
Unsecured Tax Charge	150,316,103	162,599,475	12,283,372	8.17%
<b>Total Tax Charge</b>	<b>3,545,242,239</b>	<b>3,825,669,080</b>	<b>280,426,841</b>	<b>7.91%</b>

\* Adjusted to include the Board of Equalization Utility Roll Values

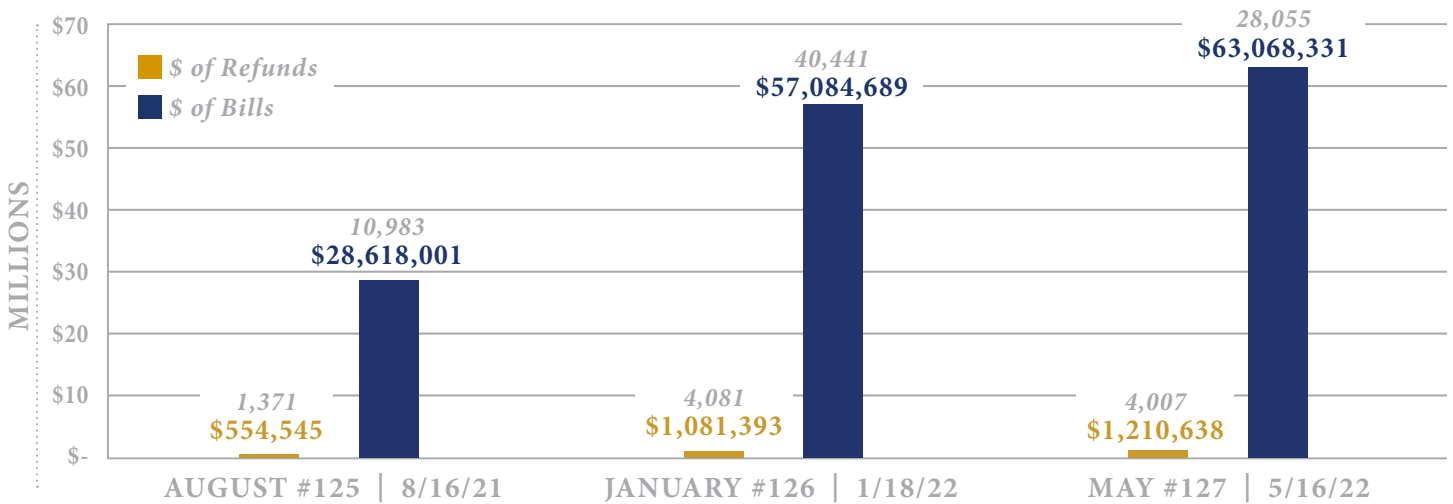
- Applied 2,410,781 assessments for a total of \$398.8 million on the 2022 secured tax roll.
  - Calculated the debt service tax rates for voter approved bonds for approximately 45 school districts and special districts. The countywide average tax rate is 1.140055% per \$100 assessed value.
- Extended three supplemental rolls to the Tax Collector resulting in a tax charge/additional bills in the amount of \$148.8 million and tax refunds in the amount of \$2.8 million for negative assessments. A supplemental tax bill is a result of a reassessment of real property, effective when there is a change in ownership or completion of new construction. An increase will produce a bill and a decrease will produce a negative assessment/refund.



*The Property Tax Division*



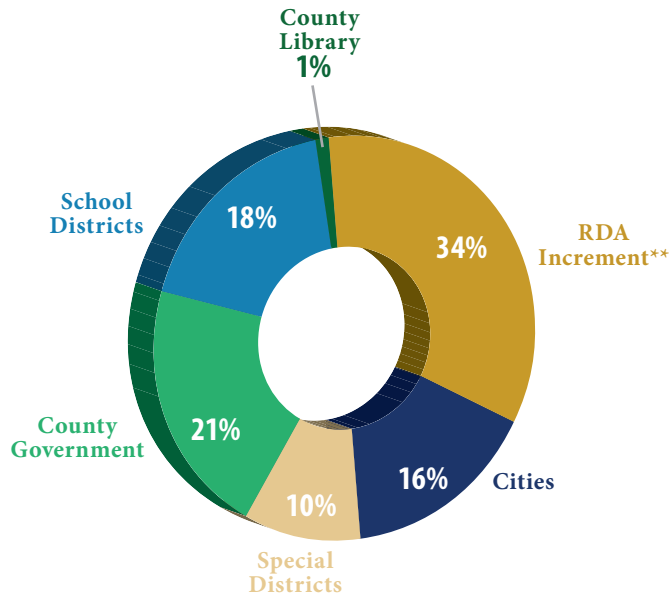
## FY 2021-2022 SUPPLEMENTAL ROLL EXTENSION



- Apportioned \$4.3 billion in property taxes to approximately 600 taxing agency accounts for Fiscal Year Ending 06/30/2022. This includes the supplemental taxes, roll corrections, and the reallocation of \$553.3 million in the Vehicle License Fee Adjustment Amounts (VLFAA) to the County and cities.

- Processed 9,827 tax refunds claimed by taxpayers in the amount of \$21,329,064, excluding supplemental roll refunds.
- Processed approximately 1,800 bill amendments requested by taxing agencies.
- Prepared approximately 160 tax bond quotes and certified 144 subdivision maps.

## WHERE YOUR PROPERTY TAX DOLLARS GO



\* Revenue and Taxation Code 97.70

\*\* Pursuant to Assembly Bill 1484 RDA Increment dollars are distributed based of Health & Safety Code Section 34183

**Average tax rate is 1.140055% per \$100 assessed value**

## REDEVELOPMENT DISSOLUTION SECTION

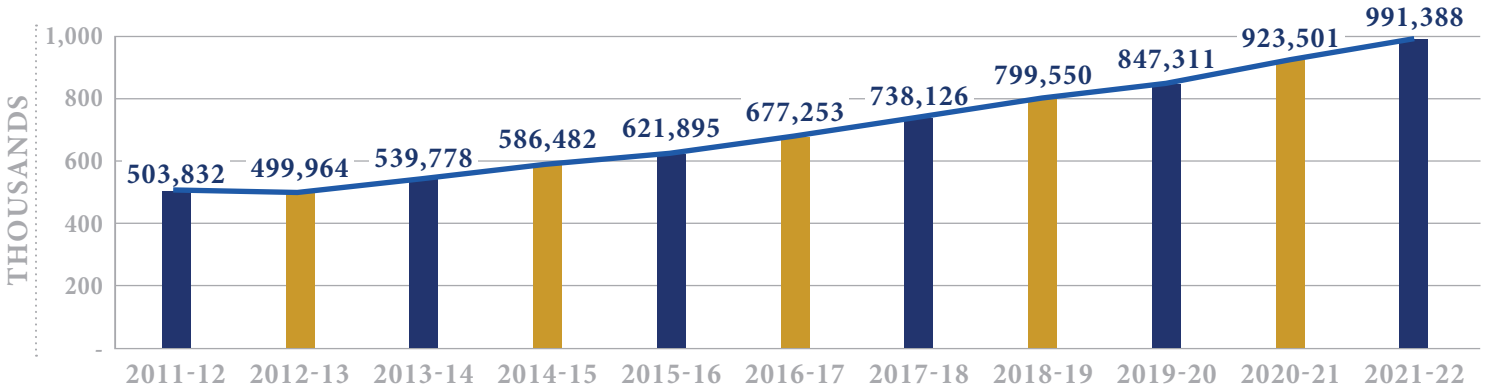
The Redevelopment Dissolution Section is responsible for administering the Redevelopment Property Tax Trust Funds (RPTTF) for RDA Successor Agencies and performing the Auditor-Controller mandates outlined in RDA Dissolution legislation. Specifically, they are responsible for:

- Depositing tax increment collections to the appropriate RPTTF fund.
- Reconciling the trust funds for all RDA project areas and Successor Agencies.
- Tracking and calculating the departments administrative cost.
- Calculating pass-through payments to taxing agencies in accordance with the terms of contractual agreements or statutory formulas.
- Reviewing the Recognized Obligation Payment Schedules (ROPS) submitted by RDA Successor Agencies and corresponding approval letters issued by the California Department of Finance (DOF).
- Calculating residual payments to taxing agencies in accordance with Health and Safety Code Section 34188.
- Reviewing Last and Final ROPS submissions and making disbursements in accordance with the schedule approved by DOF.
- Performing RPTTF disbursements in accordance with Health and Safety Code Section 34183 prior to January 2 and June 1 of each fiscal year.
- Preparing RPTTF estimates of property tax disbursements to be made in the upcoming six-month period to entities receiving those disbursement and DOF no later than October 1 and April 1 of each fiscal year.
- Notify the State Controller’s Office (SCO) when a Successor Agency files an insufficient funds notification.
- Review insufficient funds claims to verify whether the Successor Agency will have sufficient funds for debt service obligations approved on the ROPS and report finds to the SCO to obtain approval to invoke subordination clauses on pass-through payments, if applicable.
- Perform Prior Period Adjustment (PPA) Reviews to verify actual expenditure payments on approved ROPS obligations and report findings to DOF no later than February 1 of each fiscal year.
- Perform asset liquidation apportionments to taxing agencies.
- Prepare and submit RPTTF distribution reports within 10 days of each distribution to DOF and post on our website.
- Staff the Countywide Oversight Board (CWOB); responsibilities include organizing the CWOB meetings, reviewing the Board Agenda Items, and assisting the CWOB members and RDA Successor Agencies on RDA dissolution matters.

## REDEVELOPMENT SECTION – 2022 ACCOMPLISHMENTS

- Dissolved the Grand Terrace RDA Successor Agency.
- Allocated \$991.4 million in RPTTF collections.

**RPTTF COUNTYWIDE COLLECTIONS**





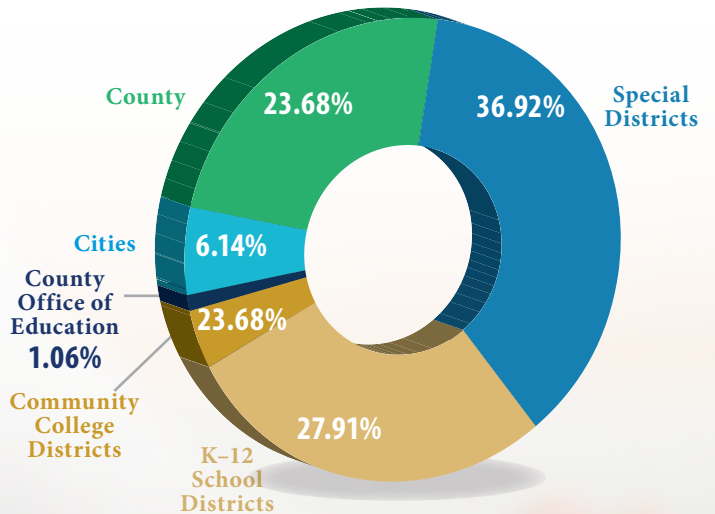
## RPTTF COLLECTION SUMMARY

Successor Agency	2020-21	2021-22	Δ
Adelanto	11,821	14,273	20.74%
Apple Valley	7,283	7,918	8.72%
Barstow	6,309	7,182	13.84%
Big Bear Lake	8,302	8,897	7.18%
Chino	39,238	39,118	-0.31%
Colton	15,502	16,953	9.36%
Fontana	170,849	188,161	10.13%
Grand Terrace	13,166	8,247	-37.36%
Hesperia	42,157	45,794	8.63%
Highland	14,438	15,097	4.57%
IVDA	89,052	96,630	8.51%
Loma Linda	13,064	15,397	17.86%
Montclair	21,178	23,460	10.77%
Needles	627	848	35.28%
Ontario	74,916	81,049	8.19%
Rancho Cucamonga	138,950	144,720	4.15%
Redlands	10,828	11,139	2.88%
Rialto	66,649	72,963	9.47%
San Bernardino City	55,065	58,521	6.28%
San Bernardino County	18,443	20,854	13.08%
29 Palms	2,699	3,016	11.76%
Upland	20,041	21,098	5.28%
Victorville	10,082	11,340	12.49%
VVEDA	65,940	70,887	7.50%
Yucaipa	3,275	3,607	10.13%
Yucca Valley	3,630	4,216	16.14%
<b>TOTAL IN THOUSANDS</b>	<b>\$923,501</b>	<b>\$991,388</b>	<b>7.35%</b>

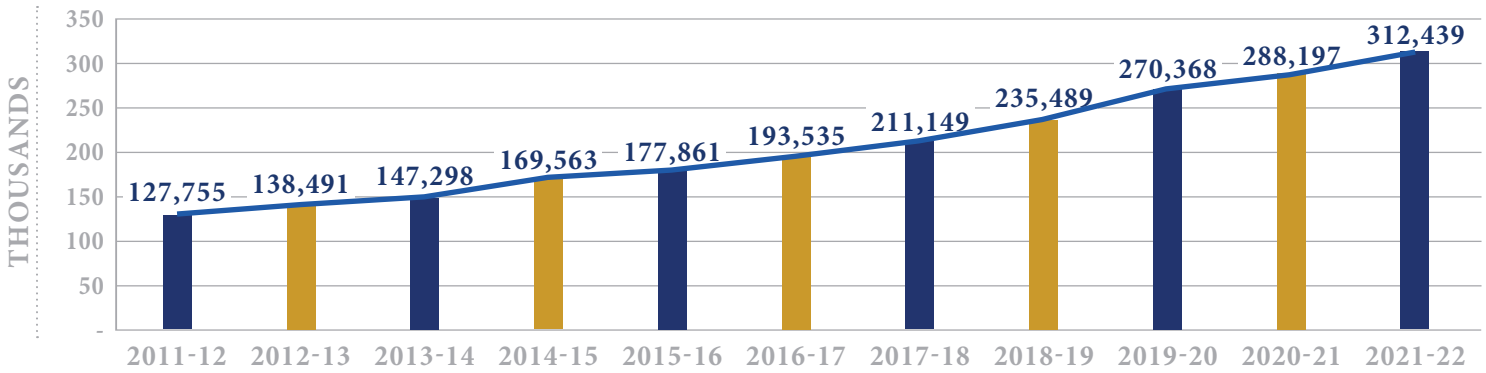
- The section performed approximately 2,200 pass-through calculations semi-annually on behalf of 26 RDA Successor Agencies and disbursed \$312.4 million in pass-through payments to taxing agencies; an increase of 8.41% compared to FY2020-21. Recap is below:

Affected Taxing Entities	2020-21	2021-22	Δ
Cities	\$ 17,714	\$ 19,170	8.22%
County	69,757	73,999	6.08%
Special Districts	110,007	115,352	4.86%
K-12 Schools	63,545	72,825	14.6%
Community Colleges	9,056	10,442	15.31%
COE	2,560	2,747	6.90%
ERAF	15,549	17,903	15.14%
<b>TOTAL</b>	<b>\$288,197</b>	<b>\$321,439</b>	<b>8.41%</b>

**TOTAL PASS-THROUGH DISTRIBUTION  
FY 2021-22**

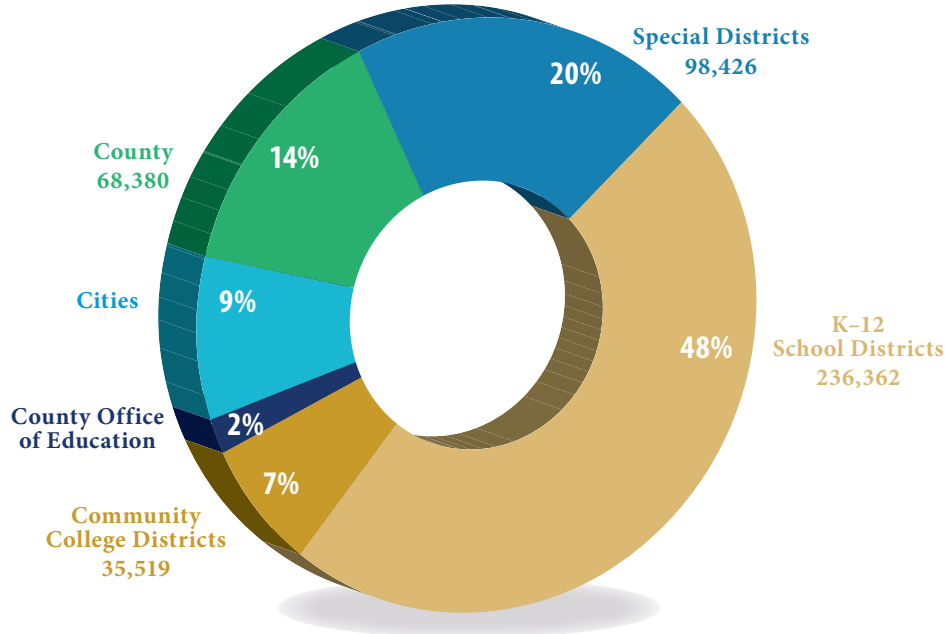


## COUNTYWIDE PASS-THROUGH DISTRIBUTIONS



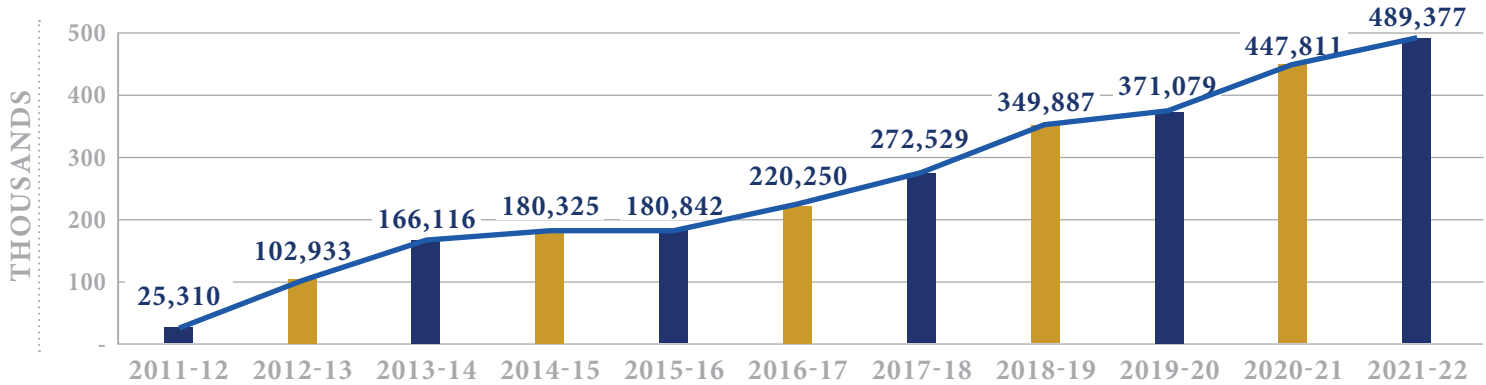
- Apportioned approximately \$178.2 million of RPTTF to RDA Successor Agencies in FY 2021-22 to wind down debt.
- Performed Successor Agency Prior Period Adjustment (PPA) desk reviews and reported findings to the Department of Finance which resulted in adjustments of \$6.3 million on the ROPS 22-23 RPTTF apportionment.
- Apportioned approximately \$489.4 million of Residual RPTTF to taxing agencies.

## TOTAL RESIDUAL DISTRIBUTION *In Thousands*





## TOTAL COUNTYWIDE RESIDUAL DISTRIBUTIONS



- RPTTF Distribution Recap by ROPS Cycle:

### RPTTF COLLECTION SUMMARY

RPTTF Distribution Type	ROPS 2020-21	ROPS 2021-22	Δ	ROPS 202-23*
Collections	\$871,610,286	\$981,119,789	12.6%	\$421,235,883
Admin	7,283	7,918	1.1%	(1,763,270)
Pass-Through	6,309	7,182	9.8%	(135,076,016)
ROPS – Enforceable Obligations	8,302	8,897	(17.0)%	(104,323,389)
ROPS – Admin	39,238	39,118	(13.4%)	(1,244,592)
Residual	15,502	16,953	29.7%	(178,828,616)
<b>Remaining Balance</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>

\* ROPS 22-23 A cycle is only reported; B cycle distribution will take place in January 2023.

\*\* Please note, ROPS disbursements cross over fiscal years (A cycle is disbursed on June 1st and B cycle is disbursed on January 2nd).

- The section apportioned \$1.5 million to taxing agencies for asset liquidation proceeds received for 15 parcels sold by Successor Agencies.
- The Property Tax Division continues to benefit from the consolidation of the departments through improved communication and collaboration with the Tax Collector and County Treasurer for cash flow purposes, enabling the County Treasurer to maximize investment opportunities.
- The Property Tax Division continues to collaborate with the Tax Collector Division to provide superior customer service to taxpayers and taxing agencies by ensuring the 20 annual tax apportionments are successfully performed on a timely basis in accordance with the published apportionment schedule.

# REVENUE RECOVERY



**Sonia Hermosillo**  
Chief Deputy,  
Revenue Recovery

**THE REVENUE RECOVERY DIVISION** (ATC-RRD) works to ensure maximum recovery of debt owed to the County while providing excellent customer service to the public and departments served. ATC-RRD's highly skilled team collects fines, fees, and restitution for the San Bernardino County Superior Court (Court); bills non-contracted insurance payors, files appeal for underpayment, and collects outstanding patient bills for Arrowhead Regional Medical Center (ARMC); and collects delinquent taxes owed for boats, airplanes, business property, mobile homes, and other unsecured debt for ATC's Tax Collector Division. Debt collection services are also provided to other County departments, such as Animal Control, Environmental Health, and Land Use Services.

Effective January 1, 2022, the Division unveiled its new name, Revenue Recovery. Previously known as Central Collections, the new division name is more modern, accurate, and sensitive to our constituents in the 21st century collections environment.

The year 2022 showed marked improvement to debt collection as debtors recovered from financial challenges resulting from the COVID-19 pandemic. The Courts resumed Failure to Pay and Failure to Appear actions, generating 48,000 in new infraction case assignments; and the State Franchise Tax Board resumed its revenue-generating tax intercept program, contributing \$13.7M to overall annual collections. Resuming these key collection activities significantly increased collections in 2022: \$42M was collected overall for ARMC and Courts, with \$3.7M disbursed to victims.

A dedicated team of collectors and support staff serve our customers through a variety of contact means:

- 325,000 annual letters sent
- 380,000 annual collector calls
- 25,200 annual in-person cashier transactions
- 60,000 annual web payments processed
- 15,000 annual IVR payments processed
- 17,150 victim restitution warrants issued





## LEGISLATIVE CHANGES AND BEST PRACTICES

- **Implemented Assembly Bill 199:** Civil assessments on 323,000 accounts were canceled with \$85.5 million in fees removed.
- Effective July 1, 2022, Assembly Bill 199 lowered civil assessments for Failure to Pay and Failure to Appear from \$300 to \$100, and repealed the outstanding debt related to those fees. In compliance with Assembly Bill 199, **ATC-RRD canceled and ceased its collection efforts of the civil assessment fees specified in the bill.** As a result, over \$85 million in previously assessed AB199 civil assessment fees owed San Bernardino County have been canceled.
- **Executed 2nd Annual Discharge from Accountability.** In keeping with recommended best practices set forth by the Judicial Council of California (JCC), the Court collections program executed its second annual Discharge from Accountability. The County and Court identified over 10,000 accounts eligible for discharge with no payment activity since June 30, 2012, and an account value of \$6.2 million.
- **Introduced Revenue Recovery.** In 2022, the Division assumed its stylish, modern new name – the Revenue Recovery Division.

## THE BUSINESS INFRASTRUCTURE AND OPERATIONAL SUPPORT SECTION

### Reporting and Analytics Program

ATC's Revenue Recovery Division (ATC-RRD) extracts large volumes of data to compile collection reports. For 30 years, RRD had been using an outdated application to generate daily and monthly reports on payments, adjustments, and net revenue transfers to client departments. The collection reports involved manually extracting and compiling data for use in Microsoft Excel to produce over a dozen monthly operating and accounting reports, totaling 170 reports each year. The challenges to query data from CUBS, the legacy case management system, required RRD to produce work within severe system limitation that were inefficient, unstructured, and resource intensive, making inconsistency and error inevitable. In most cases, due to differing data, the report criteria would require constant modification, drastically increasing report inaccuracies. To improve efficiencies and reduce risk, ATC-RRD worked collaboratively with ATC's Information Technology Division (ATC-ITD) to develop and launch the Reporting and Analytics Program. Using Microsoft Power BI platform, a set of reports are created and presented to the user in a

useful format based on business needs. This new tool provides flexibility and interactivity by allowing users to change certain parameters to analyze data in the reports and address business needs and questions. The solution also provides the ability to run ad-hoc queries, which allows staff to create reports as needed or as requested by County departments. The ad-hoc query feature also helps staff analyze and gain insight into data for improving operations, performance, and decision-making. This program went live in December 2021 and has successfully resolved ATC-RRD's daily challenge of managing volumes of complex data. The successful implementation and benefits of this innovative project earned a 2022 NACo Achievement Award.





### EDD Data Exchange Automation

ATC-RRD routinely exchanges and processes large volumes of account information with EDD to maintain accurate debtor information. Recognizing critical data sets were processed using an outdated, 30-year-old application that not only required several hours of skilled staff member time to complete, but often led to tedious, inconsistent, and error-prone outcomes. ATC-ITD set out to develop a solution. ATC-ITD developed a Robotic Process Automation (RPA) solution to programmatically interact with EDD and process the bi-lateral exchange of debtor information to automatically update over a million debtor accounts in CUBS in a timely and consistent manner. The RPA program uses intelligent technology to mimic human interaction as it navigates through several screens, inputs selections, and runs syntax commands. The solution then reads the file, validates it, and prepares for upload. On a nightly basis, the RPA process follows various decision paths to perform integrity checks and produce a nightly job report. Leveraging RPA technology has greatly reduced the time and effort staff spent manually entering and processing data sets between disparate systems. The program saves ATC-RRD staff over 480 FTE hours annually by virtually eliminating data entry errors and processing critical information timely. Ensuring the County receives, processes, and updates systems with the most accurate information possible enhances the Division’s collection abilities. The successful implementation and benefits of this innovative project earned a 2022 NACo Achievement Award.



### Debt Collection System Replacement

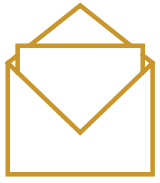
Revenue Recovery released an RFP for a solution to replace the core debt collections system used in the Division. The legacy system has been in use for many years – even prior to the consolidation of County collection units in 1996 – and is expected to sunset in the coming year. The replacement system is expected to support the debt collection and account management efforts for the entire life cycle of accounts assigned by the California Superior Court of San Bernardino County, Arrowhead Regional Medical Center, San Bernardino County Tax Collector, and other County departments. The replacement system will be efficient, enhance tasks with automation or workflow, boost and monitor staff productivity, facilitate communications with agencies and debtors alike, improve collections, accelerate recovery efforts, and provide better customer service capabilities. Stay tuned for updates on system selection, as Revenue Recovery prepares to embark on transitioning its complex operations to a modern application.

### Revenue Recovery Mission

Collecting outstanding traffic fines and other court-ordered financial obligations assures that justice is served, and the associated revenue is readily available to fund the County’s court and law enforcement system. Partnering with ATC-RRD allows County departments to focus their resources on their core responsibilities, while we recover County revenue by locating and contacting those who continue to ignore their unpaid past-due bills, delinquent taxes, and citations.



Revenue Recovery Officers (RROs) strive to achieve voluntarily payment by debtors either by collecting payment in full or establishing reasonable payment plans. When debts remain outstanding, RROs employ a variety of collection tools in their efforts to collect debts owed, including but not limited to the following:



**Collection Letters**



**Phone Calls**



**Skip Tracing using available databases to locate debtors**



**Automated address updates through the US Postal Service**



**Automated contact data updates and verification through contracted vendors**



**Wage information through the Employment Development Department**



**License/vessel registration holds through the Department of Motor Vehicles**



**Field Calls**



**State tax refund/lottery winning intercepts through the Franchise Tax Board**



**Legal actions, i.e., bank seizures, wage attachments, and property liens**



### Revenue Recovery Operations

Collections on accounts for the San Bernardino County Superior Court, ARMC, and other County departments are processed by the Cashiering Unit and distributed by the Accounting Unit, collectively known as Operations. Operations oversees all account setup and modification activities and provides Spanish translation, phone operator, document imaging, and mail distribution services for ATC-RRD. Operations also handles victim restitution inquiries and payments, prepares the annual Division budget, as well as the annual report on court revenues due to the JCC.

Accounting services and responsibilities include compiling collection statistics, calculating key performance indicators, processing bank transactions, allocating costs, and analyzing revenue trends. Clients, staff, and management expect daily, monthly, quarterly, and/or annual reports of the amounts collected. Many systems are involved in the collections operation, requiring balancing across systems and knowledge of how they interface with each other. Reports are generated using data from our case management system, payment processors, SAP, and other sources.

Revenue Recovery operates at a very cost-effective rate of 20%.

# INFORMATION TECHNOLOGY



**Don Le**  
*Chief Deputy,  
Information Technology*

## ATC'S INFORMATION TECHNOLOGY DIVISION

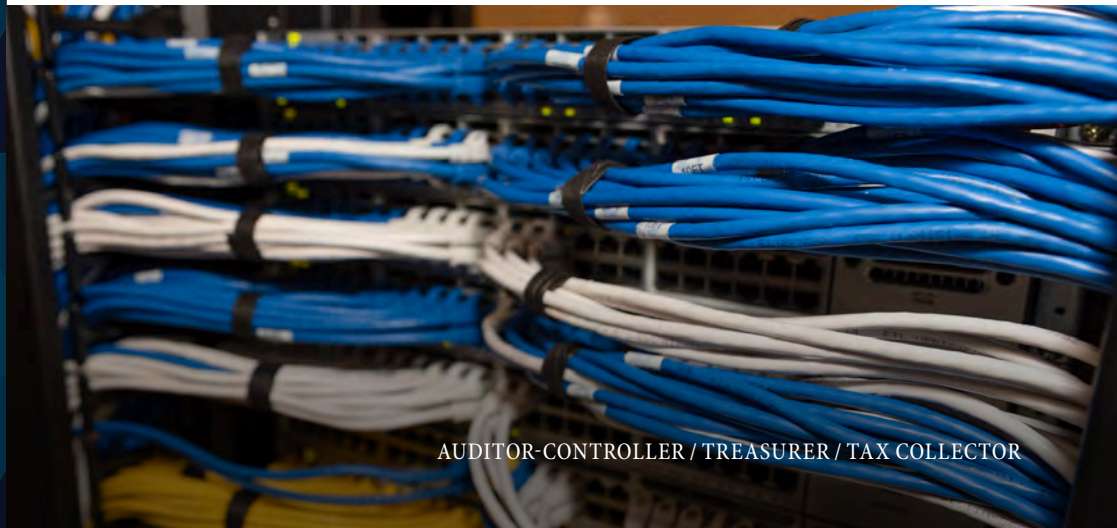
(ATC-ITD) provides technical leadership and the highest level of service for all divisions within ATC. The primary goal of ATC-ITD is to lead the Department in adopting modern technologies for the purpose of better information management and to ensure all Department users have the infrastructure and tools to perform their jobs in a secure, efficient, and productive manner. ATC-ITD consists of two sections: Business Solutions Development and Business Infrastructure and Operational Support.

### THE BUSINESS SOLUTIONS DEVELOPMENT SECTION

- Develops and supports software applications and websites
- Evaluates, acquires, and supports third-party software
- Explores and implements new technologies
- Documents processes and applications for ongoing and end-user support
- Provides subject matter expertise regarding business systems analysis and business process management
- Provides end-user training on application usage
- Serves as liaison between ATC, other departments, and other non-County tax servicing agencies to ensure system functionality.

### THE BUSINESS INFRASTRUCTURE AND OPERATIONAL SUPPORT SECTION

- Installs and supports departmental desktop hardware and software, including mobile devices
- Provides infrastructure administration to include all servers, databases, storage devices, network devices, monitoring systems, security, and access control
- Manages and supports all data center systems, including hardware, software, environmental, security, and connectivity
- Serves as liaison for telephony infrastructure support and Contact Center environments





## THE ROLE OF TECHNOLOGY IN THE ORGANIZATION:

The role of a business and innovation partner is to provide technology leadership and to design a modern business strategy. IT management must be integrated with business management across organizational silos to ensure the alignment between IT strategy and the business, and to define who has the authority to make what type of decisions regarding IT. In general, the business should have the authority over what services are delivered, and IT should have the authority over how these services are delivered.

**IT SERVICE DELIVERY MECHANISMS:** Service deliveries should be evaluated qualitatively and quantitatively by business value. IT needs to change how it functions by adopting an organizational and business focus; embracing agility; and improving IT services using the Business Process Enabling Technologies (BPET) stack such as

end-to-end automation, platform as a service, software as a service, and cloud services. IT solutions delivery (e.g., relationship management and applications delivery) organizations should mirror the structure of the business.

**FUTURE-PROOF IT FOUNDATION:** A flexible and adaptable IT foundation can keep pace with rapid technological advancements, future changes in legislation, future growth, and on-demand expansion. A resilient IT foundation has more fail-safes and can provide organizational redundancy. A nimble IT foundation can enable ubiquitous IT services while protecting systems through advanced cybersecurity. The ATC Information Technology Division provides state-of-the-art technology leadership for the enterprise financial foundation of San Bernardino County government

## ATC-ITD: THE SPECIALIZED & ENTERPRISE IT SERVICES PROVIDER

Distinguishing itself in the expansive, specialized role to supplement the County's centralized IT services and to be the driver of business value, ATC-ITD strives for the following organizational and functional roles:



### BUSINESS LEADER

To generate business value from technology, ATC-ITD knows that it must understand the business objectives, goals, and strategies and be involved with shaping the business agenda; however, this role is not simply assumed or taken for granted. ATC-ITD must gain the trust of business management and prove its ability to contribute as a business partner through the following demonstrations:

- Proactively learning the business inside and out
- Partnering with the business divisions from the level of management strategic planning to the smallest day-to-day tedious processes
- Taking responsibility and being accountable for the business's mission-critical initiatives



### INNOVATION AGENT

ATC-ITD is not looking to push the Department to utilize the latest and greatest technologies available. However, through a deep understanding of the business, ATC-ITD infuses technologies into the business strategies and processes where they yield the greatest return on investment thereby encouraging business leadership to understand and desire the latest technologies. To effectively use technology, ATC-ITD must be able to:

- Articulate the "why" from the business perspective
- Develop a business analysis that includes the risks and dependencies beyond IT
- Make clear the business implications for every technology decision



### CULTURAL REVOLUTIONARY

ATC-ITD must support talent, innovation, and collaboration and enables effective technology transformation and innovation, knowledge management, talent strategy,

collaboration, and all other positive organizational characteristics required of an effective organizational culture. ATC-ITD has the opportunity to be culturally revolutionary. Through its wide range of involvement and services throughout the Department, ATC-ITD is taking leadership in:

- Modeling and supporting true collaboration
- Embracing transparent, innovative, and collaborative values
- Building up internal business and technical talent

## SIGNIFICANT FOOTPRINT OF ATC-ITD INFRASTRUCTURE & BUSINESS SYSTEMS

ATC-ITD has a unique understanding of the Department’s business needs and provides the relevant IT functions and spectrum of IT services. With only 28 IT staff members, ATC-ITD has a significant and respectful footprint of IT infrastructure and business systems developed and supported in-house.

ATC operates its own environmentally controlled data center with segregated power, cooling, and fire suppression system. ATC’s data center houses 10 racks for network, servers, and battery backup equipment. In the event of a power failure, the data center can operate on backup power for approximately four hours. This data center is the primary hub for the Department’s IT operations and infrastructure with primary and secondary WAN/internet circuits, a tertiary failover WAN circuit, and one DR replication circuit.

ATC manages redundant systems at the High Desert Government Center in Hesperia and on Microsoft Azure Cloud to facilitate business continuity and disaster recovery.

In addition, ATC responds to an average of 750 helpdesk requests per month, of which approximately 20% are high priority or urgent, with response times of 15 minutes or less. The ATC-ITD helpdesk also supports two full-time call centers for ATC-TCD and ATC-CCD, which consist of approximately 100 customer service agents. The function of these two call centers is to provide information and assistance to the public and collect taxes, fees, and debt payments.

ATC-ITD also maintains and manages cloud presence in the form of two Microsoft Azure tenants providing infrastructure and applications services such as web application servers, database servers, DNS, Azure active directory, SharePoint, O365, and email services.

### ATC manages the following infrastructure on site:

Servers	152 (119 virtual + 33 physical servers)
Switches	29
Switch ports	1,704
Camera System/Cameras	60
Crestron Conference Room Systems	8
Desktops	433
Mobile devices	150
Network Printers	51
Local Printers	178
Mass Storage	320 TB

### With respect to applications and business systems, ATC supports the following:

Databases	400
Business Critical Systems/Applications Supported	27
Other Business Applications/websites/APIs	63

### Cloud Infrastructure, platforms, and solutions:

Exchange Online
SharePoint Online
Microsoft Teams
One Drive for Business
Virtual Desktop Infrastructure
Domain controller & DNS server
Virtual Networking and Site-to-Site communications
10 cloud-based designed and custom developed applications
7 SQL Servers
25 SQL Databases





## 2022 GOALS, STRATEGIES/TACTICS & ACCOMPLISHMENTS

### **1** GOAL ONE: Provide a Reliable, Secure and Modern Infrastructure

#### Strategies:

- Modernize and optimize ATC IT infrastructure. Through virtualization and consolidation, provide scalable, redundant, and resilient infrastructure that will improve operations, reduce costs, and reduce our technical footprint.
- Continue the “Cloud First” methodology by leveraging industry-recognized cloud service models, such as IaaS, PaaS and SaaS offerings. Implement secure cloud access

and solutions to enable ATC staff access to resources from anywhere.

- Provide technology platform solutions and operations that result in more effective data management and to allow the ATC business to perform their duties in a secure, efficient and productive manner. Evaluate emerging technologies to guide cost effective investments in replacement technologies.

#### Accomplishments:

- In 2022, the ATC-ITD continues to modernize its IT infrastructure supporting business growth and



innovation while increasing efficiency, productivity, and security. When an IT infrastructure equipment reaches the end of life, manufacturers no longer support the product, including the release of new patches and updates. ATC has updated many core infrastructure components this year, such as core networking equipment, uninterruptible power supplies (UPS), and core computing servers to ensure business continuity and resiliency.

- The ATC-ITD team completed a virtual desktop infrastructure (VDI) proof-of-concept within Microsoft Azure in our efforts to provide innovative business continuity solutions to the Department. This engagement consisted of expanding our desktop environment to the cloud and delivering services to ATC staff in a remote, secure, and cost-efficient capacity
- ATC-IT infrastructure team has completed the Department's on-premises email hosting migration to Microsoft Exchange Online for improved security, administration, and reduction of costs. Over 300 mailboxes, 100 shared calendars, 60 distribution lists were converted and migrated. This effort included Microsoft Exchange and Teams cross-domain business-to-business integration with the County Information Technology Department to ensure countywide collaboration, increase productivity and improve business functions.
- The ATC-ITD continues to maintain and manage over 50 software subscription renewals and maintenance support agreements annually to ensure uninterrupted business operations and support. In 2022, ATC-ITD completed numerous contract negotiations, technology procurements, Board Agenda Items for Board approvals, and system maintenance and support contracts to ensure reliable, secure, and modern infrastructure.



## 2 GOAL TWO: Deliver Valued Services Through Innovation

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### Strategies:

- Strengthen DevOps practices and standardize project management methodologies through increased collaboration, industry standards, and professional tools and promoting the best practices, culture, accountability, and inclusion of multidisciplinary.
- Leverage Robotic Processing Automation, Machine Learning, and AI technologies throughout the ATC for a deeper understanding of data insights, statistical analysis, and drive continuous integration improving business performance.
- Communicate upcoming and impacting technologies and trends to ATC business leaders. Inform and educate the clients in technology directions, developments and their environment.
- Provide a positive customer experience on every interaction with ATC-ITD. Maintain and increase our partnership with business divisions. Enhance relations and business partnerships in a manner that ensures that business needs and requirements are effectively built into systems and IT services.





## Accomplishments:

- The ATC flagship Property Tax Legacy Systems Replacement Project (PTLSR) has been guided for ATC Mason by top quality subject matter experts in the form of his Division Chiefs from Property Tax, Tax Collector and Information Technology. Grant Street Group was selected after an exhaustive nationwide search, including being evaluated through an RFP comprised of over 1,000 pages and received wide praise for quality and thoroughness. Software as a Service vendor Grant Street Group was contracted with Board of Supervisors approval at their May 24, 2022, meeting. “This is the hallmark of my first term,” noted Mason. “Upon completion of the design and implementation process three years from now, San Bernardino County will have a state-of-the-art computer system to process payments faster, with less errors, and better service to taxpayers than ever before. We are building this system to last until mid-century, with plans for future innovations being provided for our system development.” The implementation kick-off was June 21, 2022, and is tentatively scheduled to go live on July 1, 2025. PTLSR key success drivers include business first orientation, transparent collaboration, and positive optimal solution predisposition amongst all ATC participants and Grant Street Group.
- In support of the Property Tax Legacy System project, ATC-ITD designed and implemented a data warehouse repository within ATC’s Azure tenant. This will allow the ATC to extract and process legacy mainframe data and support collaboration and data sharing with our business partners
- ATC continues leveraging RPA (Robotic Process Automation) technologies to eliminate tedious and mundane repetitive processes. ATC-ITD collaborated with our ATC-RR Division to automate a data interface with the State of California for debtor information. Numerous components were considered while creating the robotic solution. This included the unattended agent to mimic human interaction as the go-between and interface with the application authentication process and navigation through several screens, moving through multiple fields and input selections to run syntax commands to generate and retrieve the information required. Each task-based included built-in error-checking to prevent the introduction of errors. Leveraging the newly developed process, ATC ensures the County receives and processes the most accurate information possible and can quickly act with updated details, improving County collection abilities. This innovative program earned the ATC a 2022 NACO award in the Information Technology category.



- ATC-ITD worked with the ATC-AP to develop a cloud-hosted, web-based secure centralized Invoice Management System platform leveraging SharePoint Online to streamline the processing and disbursements of over 200,000 payments and 4.1 billion dollars. The IMS solution is used for document management and invoice processing for nearly all County departments. This solution addressed their need to effectively manage and efficiently process their workflows and business processes. With the integration of the Knowledge Lake scanning and document repository platform last year, additional application development was introduced to streamline workflows using Microsoft Power Automate. This new functionality provides the ATC-DD the capability quickly scan, upload, annotate, and retrieve these documents for processing in an automated manner, increasing productivity while reducing processing time. This innovative program earned the ATC a 2022 NACO award in the Information Technology category.
- ATC-ITD collaborated with the ATC Auditor division to modernize and update their core business application. Working together, ATC-ITD improved the architectural design and virtual infrastructure to support new application functionality. This effort included updating the Microsoft server and SQL applications and building a secure environment to host this application. This advanced architectural design and application upgrade improved the division's need to work efficiently and will enhance communication and collaboration between County departments.
- ATC-ITD joined ATC-TC and ATC-PT to streamline the Property Tax Penalty and Interest Refund process for taxpayers. The solution to streamlining the penalty and interest refund process includes processing the refund backlog and automatically integrating the penalty and interest refund calculation into the main PT refund system. Adding the related penalty and interest refunds as part of the centralized tax refund processes has helped improve business processes, eliminate manual calculation, ease the complex accounting reconciliations and reporting processes, and minimize processing time and errors.







### 3 GOAL THREE: Capture and Retain Valuable Enterprise Knowledge

#### Strategies:

- Build and encourage an IT culture of continuous learning, upskilling, and staff development. Identify and provide staffing opportunities for professional growth, job satisfaction, and retention.
- Promote a department-wide knowledge management program to increase operational efficiencies by making knowledge accessible and encouraging its reuse.

#### Accomplishments:

- ATC-ITD facilitates the development of the Knowledge Management Program between ATC-PT, TC and ITD to share perspectives, ideas, experience, insight, data, information, and knowledge; to ensure that these are available in the right place to the right people at the right time to enable informed decisions and additional knowledge creation; and to improve efficiency by reducing the need to rediscover knowledge. The PTLSR project served as the impetus to methodically collaborate across ATC divisions to document business processes and their relationship to underlying information technology requirements so that the County would not be in the same predicament presented by undocumented critical systems built in the 1980s. This NaCo award-winning Program is a continuous endeavor and contributor to optimizing ATC processes.



# CONTROLLER

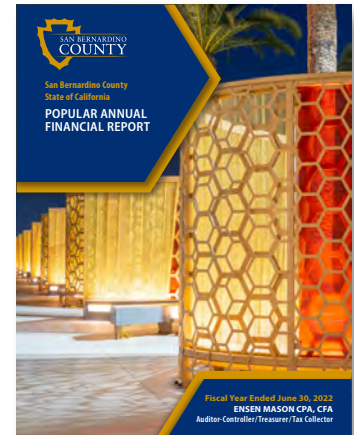


**Vanessa Doyle**  
Chief Deputy Controller

**THE CONTROLLER DIVISION** designs and operates the County's control system to provide reasonable assurance regarding the achievement of objectives in operational effectiveness and efficiency, reliable financial reporting, and compliance with laws, regulations, and applicable policies. The Division consists of two sections, General Accounting (GA) and Management Services (MSS).

## ACHIEVEMENTS / AWARDS

- 🏆 Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting for the Annual Comprehensive Financial Report (ACFR) for 33 years.
- 🏆 Government Finance Officers Association Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) for 15 years.
- 🏆 The State of California Office of the State Controller Award for Counties Financial Transactions Reporting for 16 years.





## GENERAL ACCOUNTING

GA is very fast paced, dealing with all aspects of general accounting tasks. GA's primary responsibility is to prepare the County's financial statements, the Annual Comprehensive Financial Report (ACFR), in accordance with Generally Accepted Accounting Principles (GAAP). Other routine processes that GA handles include:

- Banking related activities (posting deposits, bank reconciliations, etc.)
- Capital asset management
- Stand-alone financial statement compilations
- Accounting for debt service funds such as pension obligation bonds and certificates of participation
- Chart of accounts maintenance
- Sales & use tax payments and reporting
- Preparation of cash flows used for the rating agency presentation and discussed at monthly Debt Advisory Committee meetings
- Tax rate calculations and warrants for school districts' general obligation bonds
- Accounting for operating leases
- Preparation of the financial schedules for the County's Budget Book
- Governmental Accounting Standards Board (GASB) implementation
- Process temporary transfer of funds (TTF) for districts within the County
- Preparation of the Popular Annual Financial Report (PAFR)
- Public safety tax (Prop 172)/Local Transportation Fund Distributions
- Special processing of wire transfers for County Treasury Pool participants
- GANN appropriation limit calculations
- Confirmation services
- Various other tasks and projects

## GASB 87 IMPLEMENTATION:

GASB Statement No. 87 was issued in June 2017 and was required to be implemented as of fiscal year 2021-22. The objective of this accounting standard is to increase the usefulness of governments' financial statements by requiring reporting of certain leases that are currently not reported. With the implementation of GASB 87, users of the ACFR will experience enhanced comparability of financial statements among governments due to GASB 87 requiring lessees and lessors to report leases under a single model. It will also enhance the decision-usefulness of the information provided to financial statement users by requiring additional note disclosures to the financial statements related to the timing, significance, and purpose of a government's leasing arrangements.

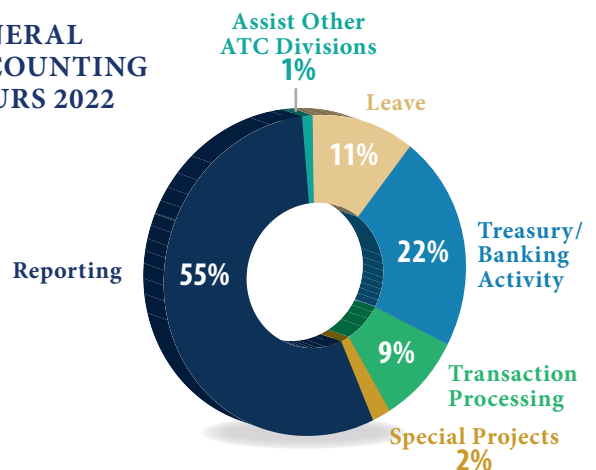
GA is currently implementing GASB 87 which is widely known as a significantly complex accounting standard. During a staffing shortage and with minimal time available, GA has already reviewed over 3,000 leases to determine if they adhere to the GASB 87 requirements to be included in the County's annual financial statements.

GA will utilize LeaseQuery software, which is preferable over traditional Excel spreadsheet management, to help manage compliance requirements. GA staff is able to integrate the general ledger into the appropriate software system and

eliminate the need to create separate mapping files, and journal entries will be automated (i.e., no manual moving of data within spreadsheet cells). This software will allow GA to add relevant workflows, track variable expenses, reduce risk of human error, and help ensure accurate accounting around modifications to and impairment of leases. Utilizing this software also creates a single repository for all information related to San Bernardino County's leases, including storage of lease contracts, which can be particularly valuable by providing an "audit trail" for auditors that spreadsheets are unable to provide.

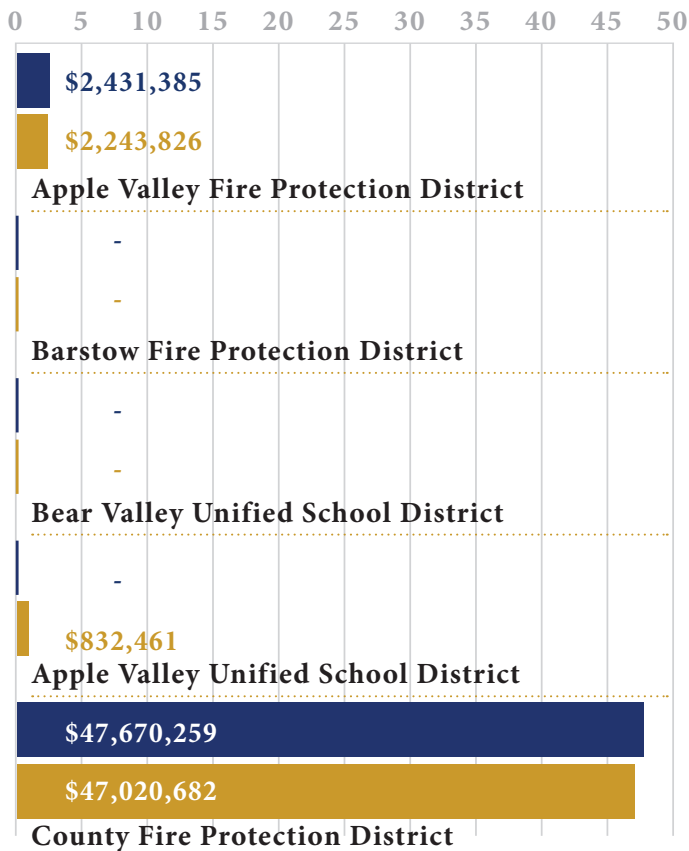
The chart below shows the distribution of time spent on tasks for 2022.

### GENERAL ACCOUNTING HOURS 2022



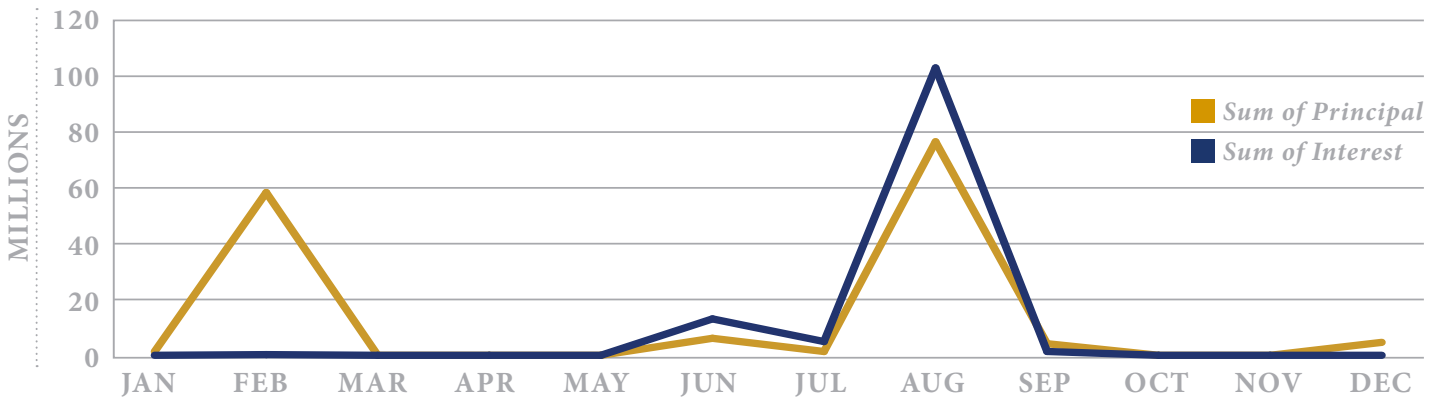
A temporary transfer of funds (TTF) is a temporary advance against anticipated revenues to a district in order to meet obligations incurred for maintenance purposes. Such advances may not exceed 85% of the anticipated revenues accruing to such political subdivision. Advances shall not be made prior to the first day of the fiscal year nor after the last Monday in April of the current fiscal year. The chart below shows the current and prior year TTF amounts processed.

**TEMPORARY TRANSFER OF FUNDS**  
MILLIONS



GA processes payments for various County school districts' general obligation bonds. The chart below shows the amounts paid by month for 2022.

**SCHOOL DISTRICTS GENERAL OBLIGATION BOND PAYMENTS 2022**





## MANAGEMENT SERVICES

MSS is responsible for management advisory services to County departments, operational support for the County's accounting system (SAP), and the preparation of certain financial reports, including the County's annual financial transactions report (also known as the State Controller Report) and the County-wide Cost Allocation Plan (COWCAP).



Certain Cost Reimbursement Claims Coordination

- Accounting Services for Internal Service Funds (ISFs)
- Review & Calculations of Various Cost Rate Proposals & Studies
- Disaster Accounting

Other specialized accounting processes MSS is responsible for include the following:

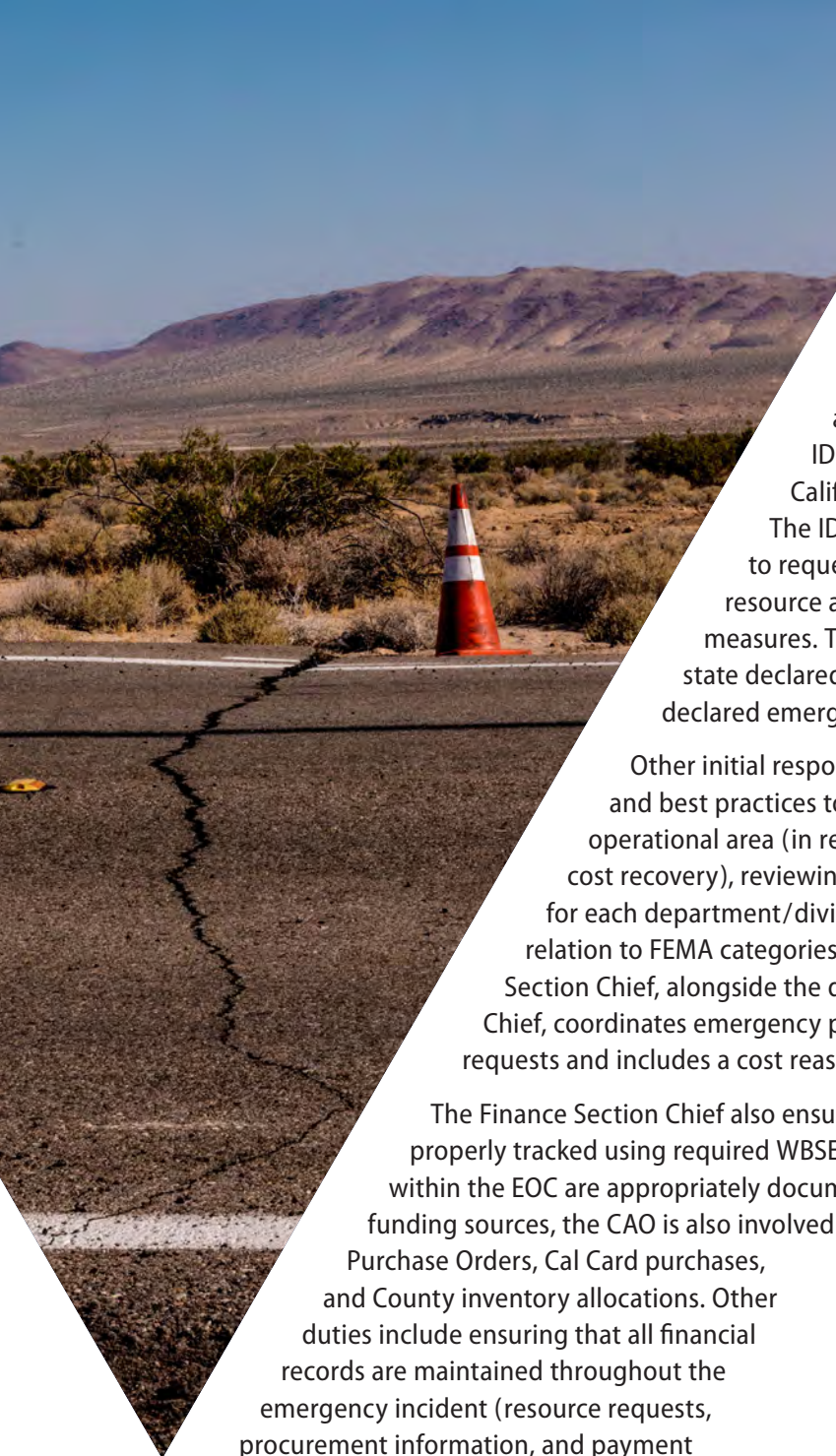
- Financial Accounting-Controlling SAP Master Data Maintenance
- SAP Report Distribution for Certain Self-Governed Agencies
- Accounting Services for California Statewide Automated Welfare Systems (CalSAWS)
- Realignment Funds Reporting
- Distributions of Citizens Option for Public Safety (COPS) Funding
- Remittance & Reporting for the State Trial Court Funding Maintenance of Effort (MOE) & Court Facilities Payments
- Senate Bill 90 (SB 90) California mandated programs &

The MSS team shifted their workload in order to respond to the unprecedented COVID-19 pandemic. An ATC Accountant from the Controller Division's Disaster Accounting team with relevant emergency experience was assigned full time to the Office of Emergency Services (OES) to assume the duties of the Finance Section Chief during activation of the Emergency Operations Center (EOC).

The EOC is activated for the San Bernardino County Operational Area (SBC OA) as part of the San Bernardino County's (County) implementation of its Standardized Emergency Management System (SEMS). The Finance Section Chief is responsible to perform mission essential duties and functions, as well as provide direction and guidance to all EOC sections – including Planning/ Intelligence, Logistics, Operations, and Management – in person in a fast-paced environment during an emergency.



*The Controller Division*



The EOC Finance Section Chief's role/function performed by the ATC Accountant is documented in the Department's Emergency Operation Plan (DEOP).

The EOC Finance Section Chief reports directly to the EOC Director, and is initially responsible for gathering and reporting the Initial Damage Estimate (IDE) information for the SBC OA for County departments and all cities/towns/other agencies within the County. The IDE information is communicated and discussed with the California Governor's Office of Emergency Services (Cal OES). The IDE information and communication is a critical determinant to requesting and/or receiving state and/or federal emergency resource aid as part of the emergency response and protective measures. The IDE is also the primary factor in the determination of a state declared emergency/disaster and/or a presidential/federal declared emergency/disaster.

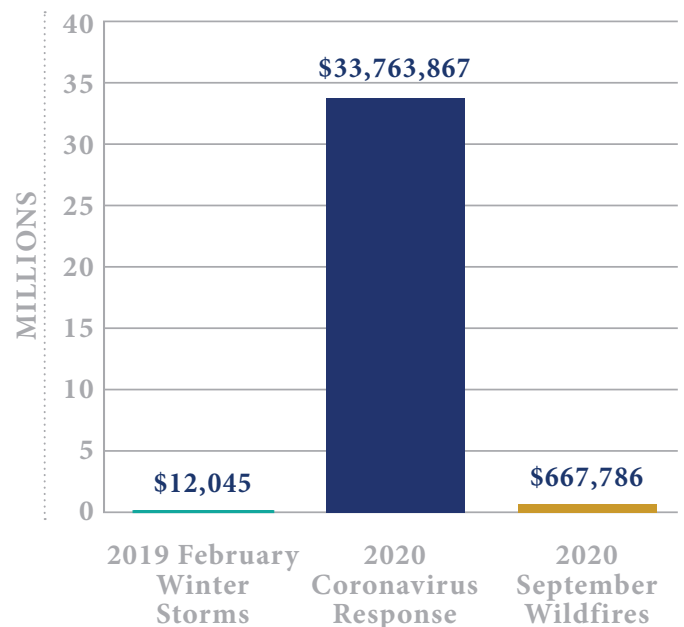
Other initial responsibilities include providing direction, strategic guidance, and best practices to County departments and other agencies within the operational area (in regards to emergency cost tracking in relation to potential cost recovery), reviewing and processing master data requests (required for SAP for each department/division), and providing guidance for EMACS time tracking (in relation to FEMA categories and County activities). On site at the EOC, the Finance Section Chief, alongside the deputized emergency buyer and the EOC Logistics Section Chief, coordinates emergency procurement for the County generated from resource requests and includes a cost reasonableness assessment, cost estimates, etc.

The Finance Section Chief also ensures all emergency procurement facilitated from the EOC is properly tracked using required WBSE codes and appropriate GL accounts, and that all sections within the EOC are appropriately documenting cost related information. Depending on the funding sources, the CAO is also involved in the process. This includes the issuance of emergency Purchase Orders, Cal Card purchases, and County inventory allocations. Other duties include ensuring that all financial records are maintained throughout the emergency incident (resource requests, procurement information, and payment information). The Finance Section Chief coordinates with the EOC Director, EOC Coordinator, the ATC Chief

Deputy Controller, and the ATC Disaster team regarding potential cost recovery implications for the subject incident from mobilization to demobilization.

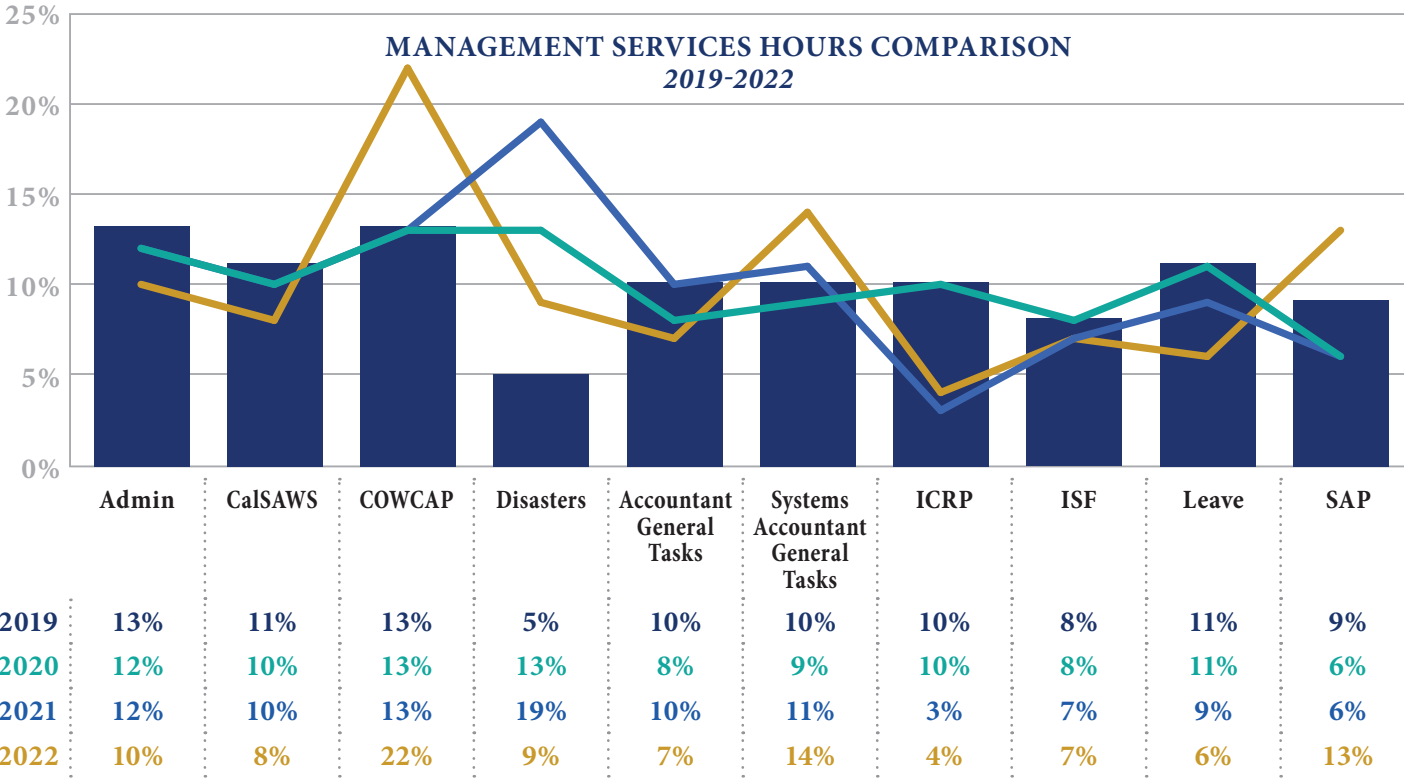
MSS safeguards and distributes payments for the reimbursement of disaster costs incurred. Below is a summary of 2022 disaster reimbursements. Funds are distributed to departments that sustained damages and incurred costs after a number of verifications are performed. Occasionally, funds are required to be returned to the state and federal government if all requirements are unmet.

### 2022 DISASTER REIMBURSEMENTS



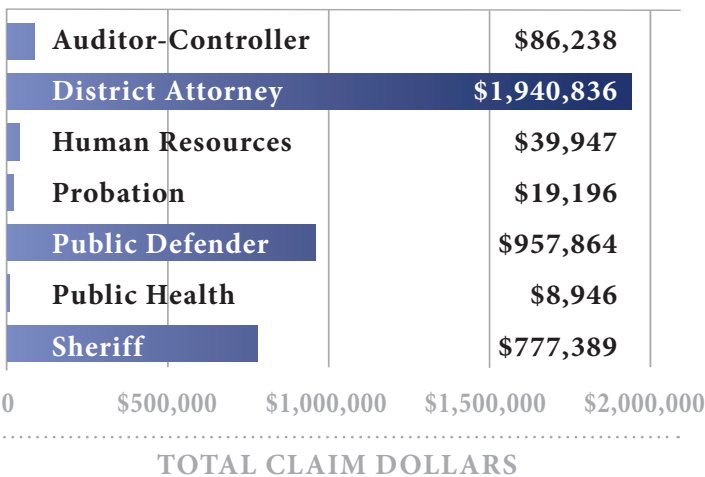


The chart below shows the distribution of time spent on tasks for 2019 through 2022. Due to the COVID-19 pandemic and other disasters, the time spent on disasters by MSS increased from 5% to 19% in 2021, and reduced to 9% in 2022.



Per California Government Code (GC) sections 17500 through 17617, San Bernardino County is eligible for reimbursement of costs incurred for programs mandated by the state. These are costs that San Bernardino County is required to incur after July 1, 1980, as a result of any statute enacted after January 1, 1975, or any executive order implementing such statute which mandates a new program or higher level of service of an existing program. The below chart shows claims submitted during calendar year 2022 by department.

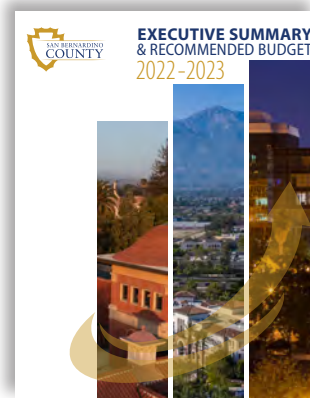
**2022 SB 90 MANDATED CLAIMS by DEPARTMENT**



**ATC Financial Reports**

- Annual Comprehensive Financial Report
- Popular Annual Financial Report
- County-Wide Cost Allocation Plan (COWCAP)

All ATC financial documents can be viewed online at: <https://www.sbcounty.gov/ATC/Services/Documents>



- San Bernardino County Budget Book

The San Bernardino County Recommended Budget Book can be viewed online at: <https://wp.sbcounty.gov/cao-finance/budget/>

# SAP CENTER OF EXCELLENCE

## SAP CoE 2022 Accomplishments



**Rowena Barcelona-Nuqui**  
Chief Deputy  
SAP Center of Excellence

### 1 SAP CoE Won a 2022 NACo Achievement Award for its SAP Governance, Risk, and Compliance (SAP GRC) Implementation



The San Bernardino County Auditor-Controller/Treasurer/Tax Collector's (ATC) SAP Center of Excellence (SAP CoE) is responsible for providing production support to all County SAP (enterprise software) end-users. SAP CoE analyzes all business processes and ensures compliance with all controlled processes according to business requirements. SAP CoE partners with all San Bernardino County departments in order to understand their business processes and find ways to use the SAP Enterprise Resource Planning (ERP) system to assist departments in streamlining day-to-day activities. SAP CoE is implementing a new support solution called Governance, Risk, and Compliance (GRC).

The implementation of SAP GRC produced the following benefits:

**SAP's GRC Emergency Access Management (EAM)** system replaced the manual process where users were required to request emergency access (FireFighter access) to systems and applications. The old process to request a FireFighter ID relied on submitting a request manually, through SharePoint. The request was then routed to management for approval. Once approved, the security analyst would process the change to the user role in the SAP system. When the user who was temporarily assigned the FireFighter role completed the necessary role changes, the security analyst was informed, and the role was removed.

EAM has automated the process by no longer relying on the security analyst to assign the FireFighter ID to the user. The new process allows the user to log into SAP GRC, submit the request, which then sends an email to management for approval. Management logs into GRC, approves the request, and the new user's role is automatically assigned by the GRC based on the originating request. The system automatically tracks all of the user's activity while utilizing the FireFighter role. Once the user is done using the role, the system automatically removes the FireFighter role from the user profile, and an email is sent to management that the audit log is ready for review.

**SAP GRC Password reset** functionality has streamlined and provided SAP users the ability to reset their own password without the need of calling the County Help Desk for assistance. When a user forgets their password or locks their account after too many failed password attempts, they are able to access the link on the SAP CoE website, answer the security questions, and the system will email them a temporary password to access their account.

**Access Request Management** impacts how Security Coordinators process a request to add or remove security authorization from a person. This replaces the tedious Security Access/Workflow Change Request form. Security Coordinators are being contacted to schedule training on how to log into the



system and process a request for individuals within their department. Security authorizations are consolidated into Business Roles, a collection of roles required to perform a duty in the system. Business Roles ensure that users receive each authorization required to complete their tasks. Many roles can be automatically assigned; however, some roles require additional oversight, such as central roles or roles with a SOD concern. When one of these roles is selected, the request will route through the system to obtain the necessary approvals before being assigned. The automation of these activities will reduce processing timeframes, allowing users to get back on task quicker.

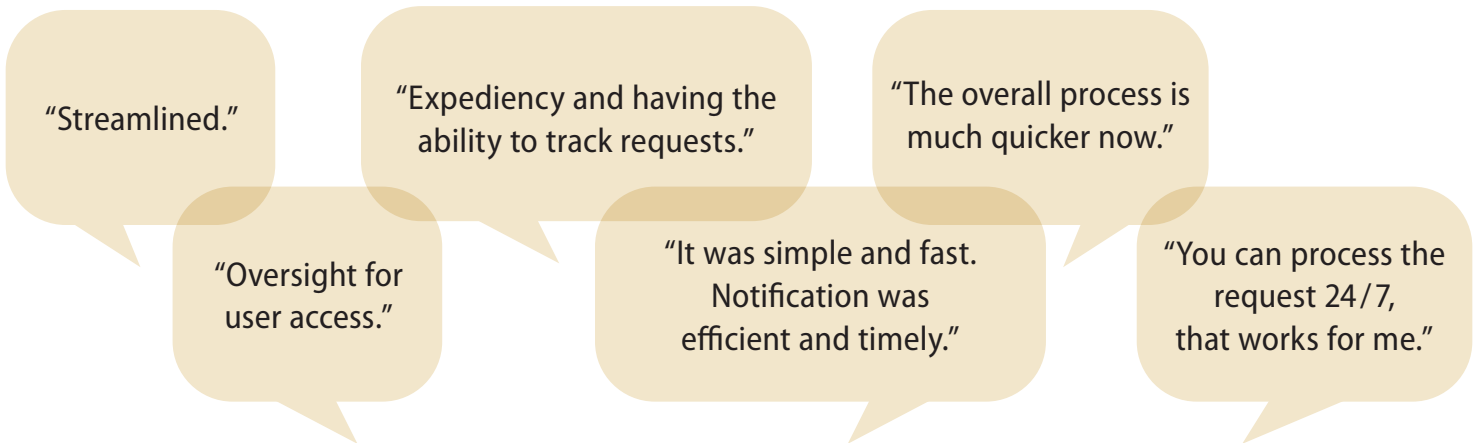
The implementation of Access Request Management also impacts the process for assigning workflow

activities. Users will no longer require specific security roles in order to receive and process workflow items. Security Coordinators are receiving training on the new business process and form.

The innovative approach and the use of technology for this project directly benefited the SAP CoE team and all county SAP end-users by effectively removing the manual processing components of the procedure, shortening the time it takes for user access role changes to get processed, and allowing SAP end-users the ability to reset their own password without the need of logging a Help Desk ticket.

Sample feedback from our customers through the GRC Post-Implementation Feedback survey are provided below.

### What do you like most about GRC Access Request?

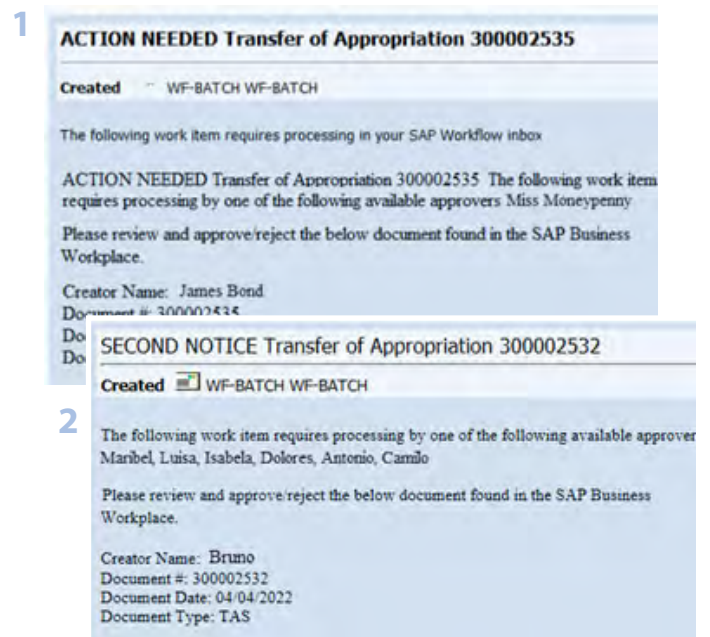


## 2 Funds Management Workflow Update

### Notification Enhancements

As with other recent workflow changes, users will see updated communications which are more consistent across all SAP workflows. The Subject line will identify the action needed and the document type and number. The rest of the details will be contained within the body of the document including document creator, current level of approval, and available approvers. Please see sample notifications below.

- 1 Items in your inbox are awaiting action.
- 2 Second notice that an item is in your SAP inbox awaiting review.



- 3 Third notice that an item is in your SAP inbox awaiting review.
- 4 Document has been approved.
- 5 Document has been rejected.

### 3 New Days to Pay Statistics Report

A new management reporting tool for invoice processing timeframes is available to all users through the transaction ZFI\_INV\_DAYS\_TO\_PAY. The Invoice Days to Pay report provides a list of all invoices that were paid for a specific timeframe and department to support management in understanding the length of time for vendors to receive payment as well as the processing timeframes for approvals within SAP.

For each invoice, the department can see the department code, vendor, document number, invoice date, posting date, entry date, clearing date, and document type. The system calculates the number of days between invoice date and clearing date to help departments understand the length of time that vendors are waiting for payment. The system also calculates the processing days, meaning

**THIRD NOTICE: Budget Adjustment 400003191**

**Created** WF-BATCH WF-BATCH

The following work item requires processing by one of the following available approvers Lord Farquhad

Please review and approve/reject the below document found in the SAP Business Workplace.

Creator Name: Shrek and Donkey

**APPROVED: Budget Adjustment 400003204**

**Created** WF-BATCH WF-BATCH

The following budget adjustment has been approved by Princess Peach and is now posted.

Creator Name: Yoshi  
Document #: 400003204  
Document Date: 04/05/2022

**REJECTED Transfer of Appropriation 300002533**

**Created** WF-BATCH WF-BATCH

The following work item has been rejected by Saruman Please see attachment for additional information. Please note that undone/rejected budget documents cannot be corrected. You will need to create a new document via create by reference. For assistance visit the County's SAP Center of Excellence website for work instructions.

Creator Name: Frodo Baggins  
Document #: 300002533  
Document Date: 04/04/2022  
Document Type: TAE

Invoice Days to Pay report																	
Run By: F7358																	
Department	Department 3 digits	Vendor	Fiscal Year	Document Number (Inv)	Document Date	Invoic Posting Date	Entry Date	Clearing Date	Clearing Document	Payment Method	Document Type	Payment Terms	#Days to Pay	#Processing Time			
3111001000	311	1000458	2021	5106019853	05/31/2021	06/09/2021	06/15/2021	06/16/2021	2003980614	RE	NT60		17	2			
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3111001000	311	10007842	2021	5106014493	05/11/2021	05/26/2021	06/03/2021	06/07/2021	2003951793	RE	NT60		28	5			
3111001000	311	10007842	2021	5106014495	05/17/2021	05/26/2021	06/03/2021	06/07/2021	2003951793	RE	NT60		22	5			

\*~ Summary ~\*

Avg. total days to pay: 28.95  
Avg. total days to process: 3.95



the number of days between when it was keyed in the system and when it was paid to help departments understand workflow processing timeframes.

At the bottom of the page, you will see a summary of the average days to pay for the specified timeframe as well as the workflow processing time for that timeframe.

With this report, management can ensure their department is within the County standard payment timeframe of 60 days. Management can identify specific vendors that may be experiencing delays in payment.

## 4 SAP CoE Implemented Additional On-Demand Training Courses in 2022

SAP is a Countywide tool utilized to perform a variety of functions. With over 1,500 users across all County departments and new users added every day, training logistics can be a nightmare. That is why we put a focused effort into developing training courses available to all users on demand! Users need access to information on their schedule and at their convenience. Information should be quick and easy to reference, and available 24/7 to support all departmental user needs.

The SAP CoE announced the release of additional training courses to assist all SAP end-users to navigate effectively in SAP.

*The following is a summary of additional courses created in 2022.*

**SAP 140 – Security (GRC 2022)** This course was redeveloped to define the new business process for security activities. Topics include an introduction to SAP security with GRC, the two key components of security, Business Roles, personnel actions, and password self-service.

**SAP 142 – Access Request Management (ARM)** This course provides guidance on how to process a request to add or remove security from a person.

**SAP 143 – ARM Business Role Owner** This course explains the duties and responsibilities of Business Role Owners and reviews the Access Request details.

**SAP 270 – Goods Movement** This course, comprised of 8 lessons, helps users understand what a Goods Movement is in SAP and how it applies to purchases. Users are introduced to slight differences between inventory and non-inventory movement activities.

**SAP 302 – Cash Deposits** This course is designed to introduce users to the cash deposit process in SAP. We highlight some key terminology, provide an overview of business processes and data flow, and identify the data needed in order to complete a cash deposit.

**SAP 360 – Project Systems** This course provides an introduction to the Project System modules within SAP.

**SAP 450 – Travel Management** This course is designed to introduce users to the SAP Travel Management module. We highlight some key terminology, provide an overview of business processes and data flow, and identify the data needed in order to complete a travel claim.

**SAP 481 – Establishing Workflow** This course goes over the new workflow form used to add or remove workflow assignments from a position.

**SAP 570 – Reporting Fundamentals** This course is designed to build upon many of our previously presented concepts to assist users in locating their documents in reports. We first review some master data and SAP terminology to clarify how this impacts reporting, and then we provide a demonstration of a Non-PO invoice document and walk through the reports available at each step in the lifecycle of the document to apply the knowledge.



# INTERNAL AUDITS



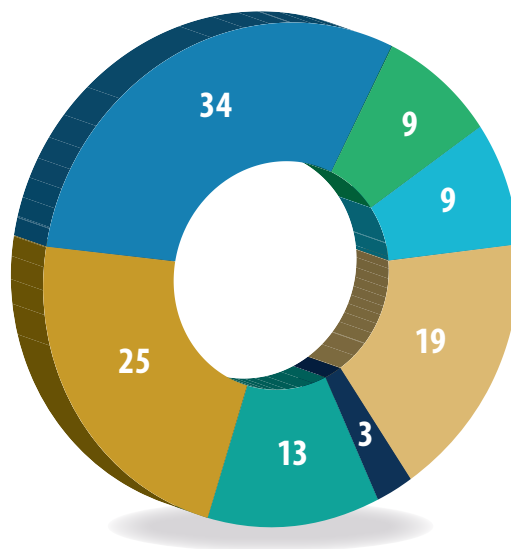
**Denise Mejico**  
Chief Deputy Auditor

**THE INTERNAL AUDITS DIVISION** (ATC-IAD) performs operational and compliance audits of departments, offices, agencies, and special districts governed by the Board of Supervisors. As a result of the audits, ATC-IAD evaluates internal controls, assesses business risks, and provides management with objective appraisals as to the status of operations of the audited organizations, making constructive recommendations to add value and to improve operations. Additionally, ATC-IAD works with County departments to ensure that state and federal reporting is timely and accurate. ATC-IAD ensures that the Special Districts’ Financial Transactions Reports and Government Compensation in California reports are submitted to the State Controller’s Office annually, and coordinates all external audits including those over the Annual Comprehensive Financial Report (ACFR), Special Districts, Component Units, and other County agencies. ATC-IAD coordinates the Single Audit required by Uniform Guidance of all federal award expenditures of the County, including compiling the Schedule of Expenditures of Federal Awards. The San Bernardino County expended approximately \$1.1 billion in federal funding among 164 federal programs in FY20-21 that must all be accounted for and reported within the County’s Single Audit for FY21-22.

**AUDIT REPORTS** During FY 21-22, ATC-IAD issued 30 compliance and operational audit reports. ATC-IAD made recommendations for the improvement of internal controls over County departments’ CAL-Cards, information security, inventory, time and leave accruals, permits, and other processes. The chart shown is a breakdown of the types of reports that were issued during FY21-22.

**FRAUD, WASTE, AND ABUSE HOTLINE** During FY 21-22, ATC-IAD received and processed 159 reports of wrongdoing through ATC’s Fraud, Waste, and Abuse Hotline. During this period, 112 reports were closed, and their outcomes are below.

## CLOSED CASES



- 9 **SUSTAINED:** Cases with corrective action.
- 19 **NOT SUSTAINED:** The alleged activity(ies) cannot be proven or disproven.
- 3 **UNFOUNDED:** The alleged activity(ies) did not occur.
- 13 **EXONERATED:** The alleged activity(ies) occurred but did not violate policy or law.
- 25 **REFERRED TO OTHER COUNTY DEPARTMENTS:** Child and Elder Abuse Hotline, PID Fraud Unit, Real Estate Fraud Unit.
- 34 **OUTSIDE THE JURISDICTION OF FRAUD, WASTE, AND ABUSE HOTLINE:** Outside the authority of the County, i.e., IRS, EDD, etc.
- 9 **INSUFFICIENT INFORMATION/ INVESTIGATION NOT REQUIRED:** The alleged activity(ies) did not have sufficient information.



**RISK ASSESSMENT QUESTIONNAIRES** ATC-IAD annually distributes Risk Assessment Questionnaires (RAQ) to County departments and compiles a Countywide Annual Risk Assessment Report to develop a risk-based audit plan. Departments are selected for audit based on their risk level determined by their RAQ responses, department request, or through the annual rotation schedule. Shown are the departments that were audited during FY21-22:

DEPARTMENT	NUMBER OF REPORTS ISSUED
County Counsel	2
County Library	1
Behavioral Health	2
District Financial Services	1
Economic Development	1
Human Resources	5
Inland Counties Emergency Medical Agency	1
Innovation and Technology	1
Preschool Services	2
Probation	1
Public Health	1
Public Works	4
Purchasing	2
Registrar of Voters	2
Sheriff/Coroner/ Public Administrator	2
Veterans Affairs	1
Workforce Development	1
<b>TOTAL NUMBER OF REPORTS ISSUED:</b>	<b>30</b>

**Certified Statement of Assets Transferred (CSAT)** 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 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 ATC-IAD.

ATC-IAD completes a review of the department’s CSAT form for the incoming official as of the date of the transfer. The primary objective of the review is to determine if the CSAT form is accurate, complete, and filed timely with ATC.

The chart below outlines the departments that were reviewed during FY21-22:

DEPARTMENT
✓ Behavioral Health
✓ County Counsel
✓ County Library
✓ Economic Development
✓ Inland Counties Emergency Medical Agency
✓ Preschool Services
✓ Public Health
✓ Purchasing
✓ Registrar of Voters
✓ Risk Management
✓ Sheriff/Coroner/Public Administrator
✓ Workforce Development

## Supervisory Development Program:

### 2022 Graduates:

Gina Lombardo  
Darren Scott

Yusuf Singleton  
Liliana Soto

## Coaches and Mentors:

### 2022

Denise Mejico  
Vanessa Doyle

Shay Younger  
Tori Roberts



# 2022

# MANAGEMENT LEADERSHIP ACADEMY GRADUATES

In 1996, the San Bernardino County Board of Supervisors, County Administrative Office, and department heads established the Management & Leadership Academy (MLA) to provide comprehensive management and leadership training

to County employees. Participants gain theoretical and practical knowledge of public service management and leadership practices, with specific emphasis on understanding their application within San Bernardino County.



*ATC's Gina Lombardo, Yusuf Singleton and Liliana Soto receive their MLA plaques from CEO Leonard Hernandez, 2nd District Supervisor Janice Rutherford and Diana Alexander. Not pictured: Darren Scott*





*MLA students listen as ATC Ensen Mason describes the importance of each of the departments nine divisions.*

The MLA was expanded to include three “tracks,” each uniquely designed to prepare the participant for the “next level” of professional development. MLA program tracks include:

**TRACK 1** **SUPERVISORY DEVELOPMENT,** which helps staff prepare for the challenges of supervision

**TRACK 2** **MANAGEMENT DEVELOPMENT,** which provides supervisors with skills and knowledge they need to successfully transition into management positions

**TRACK 3** **EXECUTIVE DEVELOPMENT,** which introduces managers to the challenges and opportunities present in executive level positions.

In addition to the instructional programs, MLA participants have access to mentoring, job shadowing and special project opportunities designed to help them gain operational insight and experience.

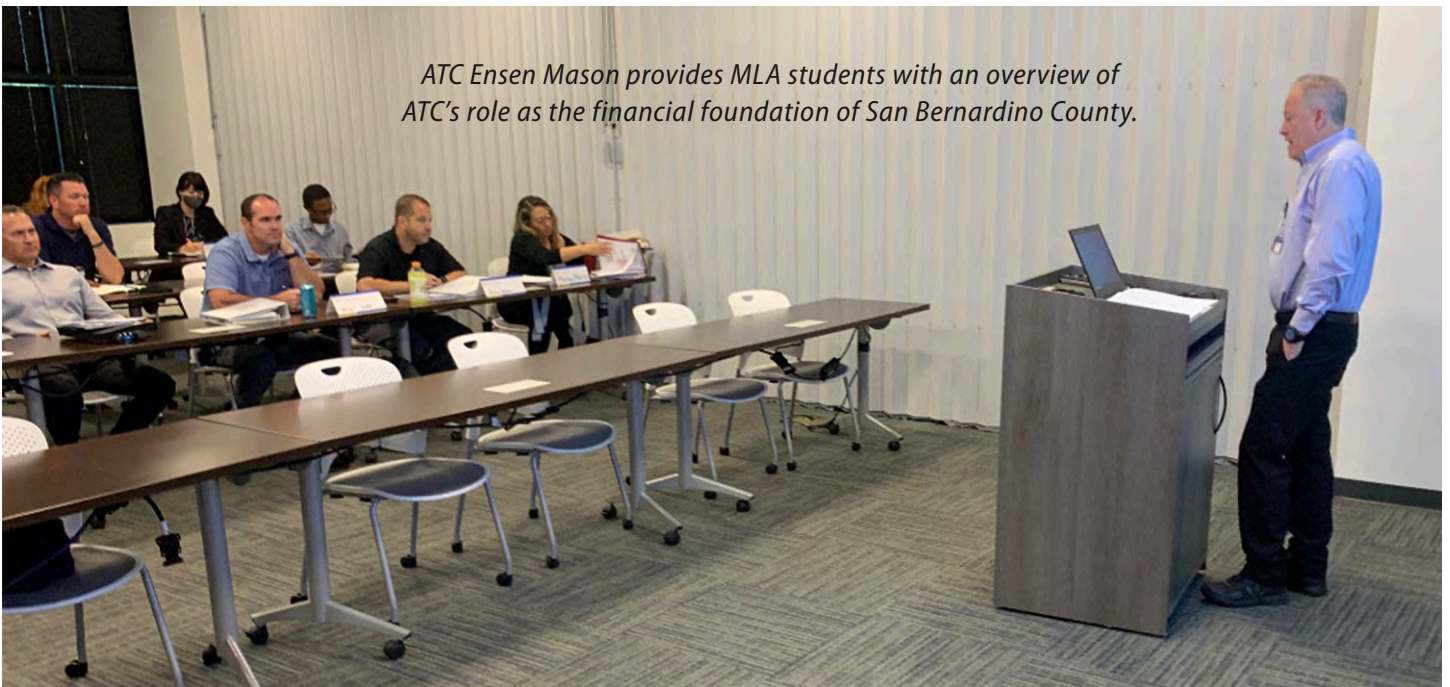
ATC had four MLA participants in 2022 in the Supervisory Track Program. ATC congratulated: Gina Lombardo, Darren Scott, Yusuf Singleton and Liliana Soto.

ATC’s 2022 MLA coaches and mentors included Assistant Auditor-Controller/Treasurer/Tax Collector Tori Roberts, Chief Deputy Auditor Denise Mejico, Chief Deputy Controller Vanessa Doyle, and Management Services Section Manager Shay Younger.



*ATC Mentor Shay Younger and Deputy Executive Officer Diana Atkeson congratulate the MLA graduates.*

*ATC Ensen Mason provides MLA students with an overview of ATC’s role as the financial foundation of San Bernardino County.*







# ATC PHONE DIRECTORY & OFFICE LOCATIONS

## ADMINISTRATION

**AUDITOR-CONTROLLER/  
TREASURER/TAX COLLECTOR:**  
 Ensen Mason . . . . . 909-382-7000  
*Executive Assistant, Wendy Sulzmann*

**ASSISTANT AUDITOR-CONTROLLER/TREASURER  
/TAX COLLECTOR:**  
 John Johnson . . . . . 909-382-7004  
*Executive Secretary III, Ashley Guzman*

**ASSISTANT AUDITOR-CONTROLLER/  
TREASURER /TAX COLLECTOR:**  
 Tori Roberts . . . . . 909-382-7005  
*Executive Secretary III, Rebecca Roche*

**ADMINISTRATIVE SUPERVISOR:**  
 Keri Rose . . . . . 909-382-7006

## AUDITOR DIVISION

**CHIEF DEPUTY AUDITOR:**  
 Denise Mejico . . . . . 909-382-3107

**INTERNAL AUDITS MANAGER:**  
 Menaka Burkitt . . . . . 909-382-3117

## CONTROLLER DIVISION

**CHIEF DEPUTY CONTROLLER:**  
 Vanessa Doyle . . . . . 909-382-3195

**GENERAL ACCOUNTING MANAGER:**  
 Charlene Huang . . . . . 909-382-7022

**MANAGEMENT SERVICES MANAGER:**  
 Shay Younger . . . . . 909-382-3191

## TREASURER DIVISION

**CHIEF DEPUTY TREASURER:**  
 John Johnson . . . . . 909-382-3007

**INVESTMENT OFFICER:**  
 Parth Bhatt . . . . . 909-382-3033

**ASSISTANT INVESTMENT OFFICER:**  
 Robin Dixon . . . . . 909-382-3030

**BANKING & SETTLEMENT  
COMPLIANCE OFFICER:**  
 Wendy Sieruga . . . . . 909-382-3008



## TAX COLLECTOR

### CHIEF DEPUTY TAX COLLECTOR:

Linda Mikulski . . . . . 909-382-3041

### TAX COLLECTION BILLING MANGER:

Joanna De La Cruz . . . . . 909-252-5430

### TAXPAYER SERVICES MANAGER:

Lisa Alvarez . . . . . 909-252-5431

### TAX SALE MANAGER:

Stacy Miller . . . . . 909-252-5429

## DISBURSEMENTS DIVISION

### CHIEF DEPUTY, DISBURSEMENTS:

Rhawnie Berg . . . . . 909-382-3166

### ACCOUNTS PAYABLE MANAGER:

Evelyn Medina . . . . . 909-382-3141

### CENTRAL PAYROLL MANAGER:

Jason Redden . . . . . 909-382-3168

## INFORMATION TECHNOLOGY DIVISION

### DEPARTMENTAL IS ADMINISTRATOR:

Don Le . . . . . 909-382-3001

### DEPUTY CHIEF, IT:

Dustin Morse . . . . . 909-382-3028

### ENTERPRISE BUSINESS APPLICATIONS MANAGER:

Florencia Fliemann . . . . . 909-382-3029

### ENTERPRISE BUSINESS APPLICATIONS MANAGER:

Chris Gleiter . . . . . 909-382-3027

## PROPERTY TAX DIVISION

### CHIEF DEPUTY, PROPERTY TAX:

Linda Santillano . . . . . 909-382-3189

### PROPERTY TAX MANAGER:

Emerita Meily . . . . . 909-382-3105

### PROPERTY TAX MANAGER:

Franz Zyss . . . . . 909-382-3176

## REVENUE RECOVERY DIVISION

### CHIEF DEPUTY, REVENUE RECOVERY:

Sonia Hermosillo . . . . . 909-382-3079

### REVENUE RECOVERY MANAGER:

Thomas Red Eagle . . . . . 909-382-3070

### REVENUE RECOVERY SUPERVISOR:

Sherry Thompson . . . . . 909-382-3080

## SAP CENTER OF EXCELLENCE

### CHIEF DEPUTY, SAP CENTER OF EXCELLENCE:

Rowena Barcelona-Nuqui . . . . . 909-382-7046

### SAP TEAM LEADER:

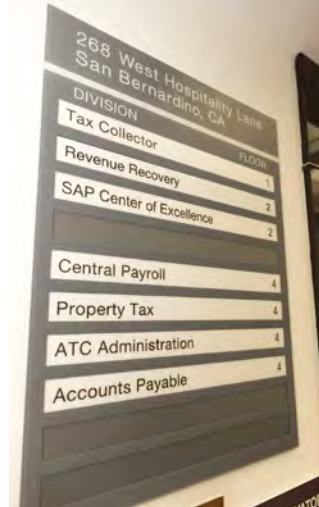
Christine Gregg . . . . . 909-382-3063

### SAP TEAM LEADER:

Wolfgang Chen . . . . . 909-382-7049

## OFFICE LOCATION

268 West Hospitality Lane, San Bernardino, CA 92415



### FIRST FLOOR:

Information Technology  
Tax Collector

### SECOND FLOOR:

Revenue Recovery  
SAP Center of Excellence  
Internal Audits

### FOURTH FLOOR:

Administration  
Controller  
Disbursements  
Property Tax  
Treasurer

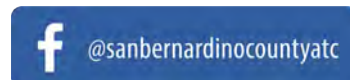
## ATC WEBSITES:

[www.SBCounty.gov](http://www.SBCounty.gov)

[www.SBCounty.gov/ATC](http://www.SBCounty.gov/ATC)

[www.MyTaxCollector.com](http://www.MyTaxCollector.com)

[www.Countybillpay.com](http://www.Countybillpay.com)



# COUNTY DEPARTMENT DIRECTORY

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**AGING & ADULT SERVICES:** 909-891-3900

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**AGRICULTURAL WEIGHTS & MEASURES:**  
800-734-9459

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**AIRPORTS:** 909-387-8810

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**ANIMAL CARE & CONTROL:** 800-472-5609

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**ARROWHEAD REGIONAL MEDICAL CENTER:**  
909-580-1000

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**ASSESSOR- RECORDER-CLERK:** 909-382-3210

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**BEHAVIORAL HEALTH:** 888-743-1478

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**BOARD OF SUPERVISORS:** 909-387-4811

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**CHILD SUPPORT SERVICES:** 866-901-3212

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**CHILDREN & FAMILY SERVICES:** 909-388-1900

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**CHILDREN'S FUND:** 909-379-0000

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**CHILDREN'S NETWORK:** 909-383-9677

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**CIVIL SERVICE COMMISSION:** 909-387-5862

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**CLERK OF THE BOARD OF SUPERVISORS:**  
909-387-3841

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**COMMUNITY DEVELOPMENT & HOUSING AGENCY:**  
909-387-4700

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**COUNTY ADMINISTRATIVE OFFICE:** 909-387-5417

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**COUNTY COUNSEL:** 909-387-5455

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**COUNTY FIRE DISTRICT:** 909-387-5974

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**COUNTY SURVEYOR:** 909-387-8149

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**DISTRICT ATTORNEY:** 909-382-3800

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**ECONOMIC DEVELOPMENT DEPARTMENT:**  
909-387-4700

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**OFFICE OF EMERGENCY SERVICES:** 909-356-3998

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**ENVIRONMENTAL HEALTH SERVICES:** 800-442-2283

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**FIRST 5 SAN BERNARDINO:** 909-386-7706

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**FLEET MANAGEMENT:** 909-387-7870

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**HOMELESS SERVICES:** 909—386-8297

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**HOUSING AUTHORITY:** 909-890-0644

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**HUMAN RESOURCES:** 909-387-8304

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**HUMAN SERVICES:** 909-387-4261

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**INNOVATION & TECHNOLOGY:** 909-388-5500

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**IN-HOME SUPPORT SERVICES PUBLIC AUTHORITY:**  
909-891-9100

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**INLAND COUNTIES EMERGENCY MEDICAL AGENCY  
(ICEMA):** 909-388-5823

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**LAND USE SERVICES:** 909-387-8311

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**COUNTY LIBRARY:** 909-387-2220

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**COUNTY MUSEUM:** 909-798-8608

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**PERFORMANCE, EDUCATION & RESOURCE  
CENTERS (PERC):** 909-420-6400

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**PRESCHOOL SERVICES:** 909-383-2078

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**PROBATION:** 909-383-2700 (JUVENILE)/  
909-386-1810 (ADULT)

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**PROJECT & FACILITIES MANAGEMENT:**  
909-387-5000 (PROJECT) / 909-387-2227 (FACILITIES)

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**PUBLIC DEFENDER:** 909-382-3950

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**PUBLIC HEALTH:** 800-782-4264

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**PUBLIC WORKS:** 909-387-7910

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**PURCHASING:** 909-387-2060

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**REAL ESTATE SERVICES DEPARTMENT:** 909-387-5000

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**REGIONAL PARKS:** 909-387-2757

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**REGISTRAR OF VOTERS:** 909-387-8300

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**RISK MANAGEMENT:** 909-386-8655

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**SAN BERNARDINO COUNTY EMPLOYEES'  
RETIREMENT ASSOCIATION (SBCera):**  
909-885-7980

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**SAN BERNARDINO COUNTY TRANSPORTATION  
AUTHORITY:** 909-884-8276

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**SHERIFF-CORONER:** 909-387-3700

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**SOLID WASTE:** 909-386-8701

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**SPECIAL DISTRICTS:** 909-386-8800

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**SUPERINTENDENT OF SCHOOLS:**  
909-888-3228

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**SUPERIOR COURT:** 909-708-8747

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**TRANSITIONAL ASSISTANCE:** 909-388-0245

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**VETERANS AFFAIRS:** 909-382-3290

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**WORKFORCE DEVELOPMENT:** 800-451-5627

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268 W. Hospitality Lane  
San Bernardino, CA  
92415-0018


[www.SBCounty.gov](http://www.SBCounty.gov)

[www.SBCounty.gov/ATC](http://www.SBCounty.gov/ATC)

[www.MyTaxCollector.com](http://www.MyTaxCollector.com)

[www.Countybillpay.com](http://www.Countybillpay.com)

## AUDITOR-CONTROLLER/TREASURER/ TAX COLLECTOR

 @sanbernardinocountyatc

 @sanbernardinocountyatc

 @atc\_san

 San Bernardino County  
Tax Collector

