

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



**DEPARTMENT OF BEHAVIORAL HEALTH:
VEHICLE AUDIT**

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**Department of Behavioral Health:
Vehicle Audit**

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November 23, 2022

Dr. Georgina Yoshioka, Interim Director
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RE: Department of Behavioral Health Vehicle Audit

We have completed an audit of the Department of Behavioral Health (Department) for the period of July 1, 2020, through June 30, 2021. The primary objective of the audit was to determine whether controls over the Department’s light-duty vehicles were in place and effective. We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing established by the Institute of Internal Auditors.

We identified a procedure that could be improved. We have listed this area for improvement in the Audit Finding and Recommendations section of this report.

We sent a draft report to the Department on October 4, 2022, and discussed our observations with management on October 11, 2022. The Department’s response to our recommendations is included in this report.

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

Respectfully submitted,

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Summary of Audit Results

Our finding and recommendations are provided to assist management in improving internal controls and procedures relating to the Department's light duty vehicles.

The table below summarizes the audit finding and recommendations for this audit engagement. For further discussion, refer to the *Audit Finding and Recommendations* section of this report.

Finding and Recommendations	Page No.
<p>The monitoring controls over the Department's use of County vehicles could be improved.</p> <p>We recommend that supervisors regularly monitor and review their staff's vehicle activity and fuel usage to ensure it is reasonable in relation to the vehicle's business purpose. Reviews of monthly mileage logs should be performed and documented by the 10th day of each month. Reviews of quarterly fuel usage reports should be performed and documented in writing by the last day of the month received.</p>	<p>6</p>

VEHICLE AUDIT

The Department

The Department of Behavioral Health (DBH) is responsible for providing mental health and substance use disorder services to County residents who are experiencing major mental illness and/or substance use disorders. The Department provides a full range of mental health and substance use disorder treatment services delivered throughout the County via department-operated outpatient clinics, specialty programs including crises response, forensics, homeless services; and with the assistance of partnerships with other County departments, community-based contract providers, public schools, local law enforcement, and other community-based entities.

The Department serves all age groups, with a primary emphasis placed on treating children/youth who may be seriously emotionally disturbed, adults with a serious and persistent mental illness, and individuals with substance use disorders. DBH also provides an array of prevention and early intervention services.

Services provided by the Department via direct-service related programs, include but are not limited to: behavioral health education, outreach and engagement, linkage and referrals (to lower or more intensive levels of care), case management and placement services (including employment assistance and linkage to community resources), therapeutic foster care, emergency and crises response/stabilization, individual and group therapy, medication support services or medication assisted therapy, inpatient psychiatric program services, residential and detoxification, intensive outpatient treatment and recovery services, etc. The array of services rendered within the Department's system of care is made possible with the utilization of County vehicles to transport clients and/or manage the delivery of services throughout the County. In addition to the direct-service related programs which utilize County vehicles, there are also non-direct service programs that may utilize these vehicles, such as Office of Disaster and Safety and Facilities and Project Management.

At the time of the audit, the Department had 162 light-duty vehicles used by its employees, none of which are take-home vehicles. The vehicles are assigned to the Department's programs offered throughout the County. Vehicle use consists of but is not limited to, transporting clients to appointments, outpatient related activities, and assisting other County departments such as the Sheriff's Department and Probation Department.



Scope and Objective

The audit examined the Department's light-duty vehicles for the period of July 1, 2020, through June 30, 2021.

The objective of our audit was to determine whether controls over the Department's light-duty vehicles were in place and effective.

Methodology

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

- Interviews of Department staff
- Review of the Department's policies and procedures
- Examination of vehicle mileage logs and system generated reports
- Inventory of the light duty vehicles at various Department locations

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

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

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

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

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

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

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

If management does not enforce the necessary controls to effectively monitor employee vehicle activity, unauthorized use of County vehicles may not be identified and addressed in a timely manner.

Recommendations:

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

Management's Response:

Department of Behavioral Health will take the following actions to address the identified control deficiencies in this report:

- Update DBH's vehicle use policy and procedure to improve controls and assist with ensuring vehicle mileage logs are properly completed and submitted timely. Updates will include reference to County Policy Manual and Standard Practice (SP) as follows:
 - 03-10: Vehicle Policy;
 - 03-10SP1: Vehicle Usage Guidelines; and
 - 03-10SP2: Vehicle Utilization Responsibilities.Furthermore, the roles and responsibilities of DBH Facilities and Project Management will be updated to include periodic monitoring of the accuracy of data to identify potential issues and if processes are working as intended. This will include required follow-up with vehicle-assigned program staff, and escalation to program leadership if logs are not submitted timely and/or do not contain signatures.
- Train all staff responsible for vehicles on travel and vehicle mileage log procedures, as well as conduct training for supervisors on quarterly reconciliation of fuel usage reports.
- Revise monthly vehicle mileage log to include descriptor language above supervisor's signature line indicating the "usage of DBH vehicle and fuel has been reviewed and determined reasonable in relation to the vehicle's business purpose", and general instructions for driver and clinic supervisor/program on completing the log.
- Reinforce established controls by issuing an Interoffice Memo to all staff reemphasizing the use of monthly and quarterly reconciliations, and vehicle policies and procedures to ensure ongoing compliance with County Policy.
- Reinforce established controls by DBH Facilities and Project Management leadership presenting audit findings and corrective actions, as well as supervisory expectations, with Executive Management to ensure awareness and accountability.

Auditor's Response:

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