

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



**PURCHASING DEPARTMENT:
REVIEW OF CERTIFIED STATEMENT OF ASSETS TRANSFERRED
DATE OF TRANSFER—NOVEMBER 1, 2021**

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Mission Statement

This office is committed to serving our customers by processing, safeguarding, and providing information regarding the finances and public records of the County. We perform these functions with integrity, independent judgment, and outstanding service. We are accurate, timely, courteous, innovative, and efficient because of our well-trained and accountable staff.

Audit Team

Denise Mejico, CFE
Chief Deputy Auditor

Menaka Burkitt, CFE
Internal Audits Manager

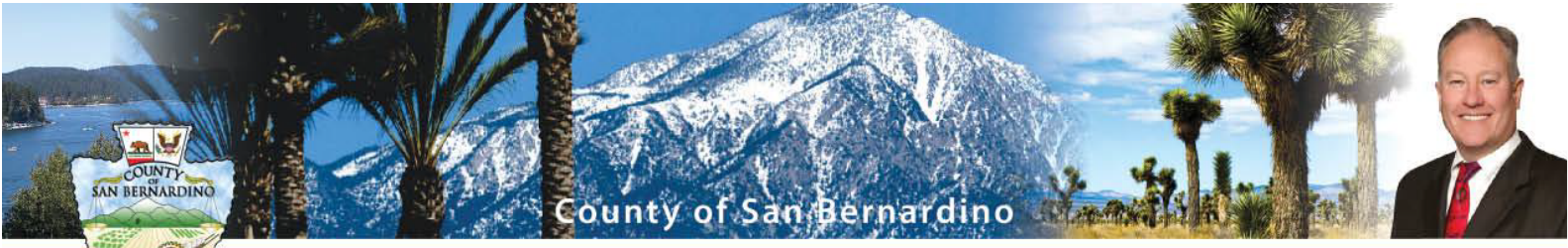
Rachel Ayala
Supervising Internal Auditor III

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Accountant I



**Purchasing Department:
Review of Certified Statement of Assets Transferred**

Review Report Letter	1
Purpose, Scope, Objectives, and Methodology	3
Summary and Conclusion	5



Auditor–Controller/Treasurer/Tax Collector

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Douglas R. Boyd Sr., ESQ.
Assistant Auditor–Controller/Treasurer/Tax Collector

Tori Roberts CPA
Assistant Auditor–Controller/Treasurer/Tax Collector

June 30, 2022

Pete Mendoza, Interim Director
Purchasing Department
777 E. Rialto Avenue
San Bernardino, CA 92415

RE: Review of Certified Statement of Assets Transferred
Date of Transfer November 1, 2021

We have completed a review of the Purchasing Department Certified Statement of Assets Transferred (CSAT) form for the incoming official Pete Mendoza, Interim Director, as of the date of transfer of November 1, 2021. The primary objectives of the review were to determine if the CSAT form was accurate, complete, and filed timely with the Auditor-Controller/Treasurer/Tax Collector (ATC).

Our review determined that the form was accurate, complete, and filed in a timely manner.

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

Respectfully submitted,

Ensen Mason CPA, CFA
Auditor-Controller/Treasurer/Tax Collector
San Bernardino County

By:
Denise Mejico, CFE
Chief Deputy Auditor

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Date Report Distributed: June 30, 2022

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Purpose

Each County officer or employee in charge of any office, department, service, or institution of the County, and the executive head of each special district whose affairs and funds are under the supervision and control of the Board of Supervisors or for which the Board is ex-officio, is required to make and file with the ATC a complete detailed inventory of all property belonging or pertaining to his/her office within five days after assuming the duties of the office.

Departments are responsible for completing their own CSAT form when there is a change in Department Head. The 2018 Internal Controls and Cash Manual (ICCM) Chapter 17-Transfer of Assets and Other Property states that incoming officials must complete and submit the CSAT form and worksheet to the ATC's Internal Audits Division (IAD).

Scope and Objectives

Our review examined the CSAT form completed by the Purchasing Department for the incoming official Pete Mendoza, Interim Director, as of the date of transfer of November 1, 2021.

The objectives of our review were to determine whether the form was accurate, complete, and filed timely.

Methodology

The CSAT form and supporting documentation provided by the Department were reviewed to verify that the amounts entered on the CSAT form were correctly stated in accordance with the ICCM Chapter 17-Transfer of Assets and Other Property.

Purpose, Scope, Objectives, and Methodology



The following procedures were performed in accordance with the related ICCM requirements:

ICCM Requirement	Procedure Performed
ICCM Chapter 17-2 states that incoming officials must total all money not held in the County Treasury that the department is responsible for.	Department-provided cash amounts were compared to the cash fund control records.
ICCM Chapter 17-2 states that amounts of all fiduciary funds must be reconciled to the amount as of the transfer date.	Auditor obtained fiduciary fund amounts in SAP (Enterprise Financial Management System) and compared to the amounts provided by the Department, if any.
ICCM Chapter 17-3 states that fixed asset amounts from the quarterly equipment, vehicle, and software reports from General Accounting should be reconciled as of the transfer date.	Department-provided fixed assets amounts were compared to SAP fixed assets reports.

Additionally, we determined whether the annual reporting of sensitive equipment was filed with the ATC-IAD, a Signature/Fund Custodian Authorization form was submitted to ATC Accounts Payable Section, and whether the assigned County credit cards and/or Cal-Cards were canceled with the Purchasing Department.

Summary

The Purchasing Department reported:

Asset	Amount
Cash	\$1,500
Fiduciary Funds	-
Fixed Assets	2,427,031
Other Assets	6,440,142

A Signature/Fund Custodian Authorization form was submitted to the ATC Accounts Payable Section to cancel the outgoing officer's signature authority. Assigned County credit cards and/or Cal-Cards were not issued for the outgoing official. A sensitive equipment listing has been filed with IAD within the last year.

Conclusion

The Department's CSAT form for the incoming official Pete Mendoza, Interim Director, with the transfer date of November 1, 2021, was accurate, complete, and filed in a timely manner.