

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



**AIRPORTS:
REVIEW OF CERTIFIED STATEMENT OF ASSETS TRANSFERRED
DATE OF TRANSFER – JUNE 15, 2024**

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Mission Statement

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

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Airports:

Review of Certified Statement of Assets Transferred

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San Bernardino County

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September 27, 2024

Brett Godown, Director
Airports
268 W. Hospitality Lane, 3rd Floor, Suite 302
San Bernardino, CA 92408

RE: Review of Certified Statement of Assets Transferred
Date of Transfer June 15, 2024

We have completed a review of the Airports' (Department) Certified Statement of Assets Transferred (CSAT) form for the incoming official Brett Godown, Director, as of the date of transfer of June 15, 2024. The primary objectives of the review were to determine if the CSAT form was accurate, complete, and filed timely with the Auditor-Controller/Treasurer/Tax Collector (ATC).

Our review determined that the form was complete, however, was not filed in a timely manner, and there were amounts that were reported inaccurately.

The Department is responsible for correcting the amounts on the CSAT form within 30 days of receipt of this report. The updated CSAT form should be maintained at the department level and available upon request.

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

Respectfully submitted,

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

By: _____

Denise Mejico, CFE
Chief Deputy Auditor

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Purpose

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

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

Scope and Objectives

Our review examined the CSAT form completed by the Department for the incoming official Brett Godown, Director, as of the date of transfer of June 15, 2024.

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

Methodology

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

Purpose, Scope, Objectives, and Methodology



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

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

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

Summary

The Department reported:

| Asset | Amount |
|-----------------|---------------|
| Cash | \$ 1,000 |
| Fiduciary Funds | \$ 21,646,756 |
| Fixed Assets | \$ 1,530,796 |
| Other Assets | \$ 333,199 |

Assigned County credit cards and/or Cal-Cards for the outgoing official have been canceled with the Purchasing Department. A sensitive equipment listing has been filed with IAD within the last year.

The following conditions were noted:

- The Department was required to submit the CSAT form no later than July 15, 2024, and the CSAT form was submitted on August 2, 2024, therefore it was 18 days late.
- A Signature/Fund Custodian Authorization Cancellation form was not required to be submitted to the ATC Accounts Payable Division (ATC-AP) to cancel the outgoing officer's signature authority since the date of transfer was at the end of the fiscal year. However, a Signature/Fund Custodian Authorization form should have been submitted for the incoming official for Fiscal Year 2025. The form was submitted to the ATC-AP on August 12, 2024, after IAD followed up with the Department.
- Fiduciary funds of \$21,646,756 were reported on the CSAT form; however, the amount did not agree to the SAP fiduciary funds amount. SAP fiduciary funds from the date of transfer of June 15, 2024, totaled \$0. Therefore, the amount reported on the CSAT form was \$21,646,756 higher than official County records.
- Fixed assets of \$1,530,796 were reported on the CSAT form; however, the amount did not agree to the SAP fixed assets records. The SAP reports from the date of transfer of June 15, 2024, totaled \$1,534,472. Therefore, the amount reported on the CSAT form was \$3,676 lower than official County records.

- Other assets of \$333,199 were reported on the CSAT form; however, the amount did not agree to the supporting documentation provided by the Department. The supporting documentation provided totaled \$332,929. Therefore, the amount reported on the CSAT form was \$270 higher than the supporting documentation provided by the Department. The difference was due to a transposition error.

Conclusion

The Department's CSAT form for the incoming official Brett Godown, Director, as of the date of transfer of June 15, 2024, was complete, however, was not filed in a timely manner, and there were amounts that were reported inaccurately. Additionally, a Signature/Fund Custodian Authorization form was not submitted to the ATC Accounts Payable Section authorizing the incoming officer's signature authority as of the date of transfer but was submitted on August 12, 2024.

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