

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



**COUNTY MUSEUM:
MEMBERSHIP FEES AUDIT**

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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

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**County Museum:
Membership Fees Audit**

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San Bernardino County



Auditor–Controller/Treasurer/Tax Collector

Ensen Mason CPA, CFA

Auditor–Controller/Treasurer/Tax Collector

John Johnson

Assistant Auditor–Controller/Treasurer/Tax Collector

June 12, 2023

David Myers, Director
County Museum
2024 Orange Tree Lane
Redlands, CA 92374

RE: County Museum Membership Fees Audit

We have completed an audit of the San Bernardino County Museum (Museum) membership fees for the period of July 1, 2020, through June 30, 2021. The primary objective of the audit was to determine if the appropriate membership fee was collected. We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing established by the Institute of Internal Auditors.


Our audit determined that the appropriate membership fee was collected.

We sent a draft report to the Department and discussed the results of the audit with management on June 12, 2023.

We would like to express our appreciation to the personnel at the Museum 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

Distribution of Audit Report:

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Grand Jury
San Bernardino County Audit Committee

Date Report Distributed: June 12, 2023

EM:DLM:SWE:bh

MEMBERSHIP FEES AUDIT

The Museum

The Museum is an accredited regional museum in California. Through responsible collection, preservation, exhibition, and education, the Museum provides enhanced quality of life for County and regional residents. The Museum maintains and develops unique cultural and natural sciences collections. The Museum is comprised of the following divisions: Anthropology, History, Earth Sciences, Integrated Sciences, and Visitor Engagement. All divisions enhance public learning through educational services for families, the general public, school groups, educators, and scholars.

The Museum consists of the following sites:

- The main facility in Redlands
- Victor Valley Museum in Apple Valley
- Agua Mansa Cemetery in Colton
- Casa De Rancho Cucamonga (John Rains House) in Rancho Cucamonga
- Yorba-Slaughter Families Adobe in Chino
- Yucaipa's Adobe in Yucaipa

The San Bernardino County Museum Association

The San Bernardino County Museum Association (Museum Association) is a nonprofit 501(c)(3) organization that solicits, manages, and distributes funds for the membership program, and advocates for the benefit of the Museum and its mission.

Memberships

The Museum has membership levels tailored to each individual or household. Memberships are sold at all Museum sites and online through the Museum website. Membership benefits include:

- Unlimited free admission to all Museum branch sites for one year
- Invitations to member-only events and exhibit openings
- New exhibit and programming announcements
- Discounts to special events and the Museum Store



Scope and Objective

The scope of our audit covered the membership fees collected from July 1, 2020, through June 30, 2021.

The objective of our audit was to determine if the appropriate membership fee was collected.

Methodology

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

- Interviews of Museum staff
- Examination of original source documents
- Testing of a sample of membership transactions



Audit Finding and Recommendation

There were no findings for this audit.