## 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

Denise Mejico, CFE Chief Deputy Auditor

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# County Museum: Membership Fees Audit

Audit Report Letter	1
Audit Background	3
Scope, Objective, and Methodology	4
Audit Finding and Recommendation	5



Auditor-Controller/Treasurer/Tax Collector

June 12, 2023

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

John Johnson Assistant Auditor–Controller/Treasurer/Tax Collector

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:

Col. Paul Cook (Ret.), Vice Chairman, 1st District Supervisor Jesse Armendarez, 2nd District Supervisor Dawn Rowe, Chair, 3rd District Supervisor Curt Hagman, 4th District Supervisor Joe Baca, Jr., 5th District Supervisor Leonard X. Hernandez, Chief Executive Officer Grand Jury San Bernardino County Audit Committee

Date Report Distributed: June 12, 2023

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#### 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 compromised 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

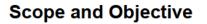
#### The San Bernardino County Museum Association

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



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

SAN BERNARDINO

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.