

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

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**COUNTY COUNSEL:  
REVIEW OF CERTIFIED STATEMENT OF ASSETS TRANSFERRED  
DATE OF TRANSFER—OCTOBER 5, 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.*

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## **Audit Team**

**Denise Mejico, CFE**  
Chief Deputy Auditor

**Menaka Burkitt, CFE**  
Internal Audits Manager

**Rachel Ayala**  
Supervising Internal Auditor III

**Daniel Seaton**  
Accountant I



## **County Counsel:**

### **Review of Certified Statement of Assets Transferred**

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**Auditor–Controller/Treasurer/Tax Collector**

January 11, 2022

**Ensen Mason CPA, CFA**  
*Auditor–Controller/Treasurer/Tax Collector*

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

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

Steven O’Neill, Interim County Counsel  
County Counsel  
385 North Arrowhead Avenue, 4<sup>th</sup> Floor  
San Bernardino, CA 92415-0140

RE: Review of Certified Statement of Assets Transferred  
Date of Transfer October 5, 2021

We have completed a review of County Counsel’s Certified Statement of Assets Transferred (CSAT) form for the incoming official Steven O’Neill, Interim County Counsel, as of the date of transfer of October 5, 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 County Counsel 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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San Bernardino County Audit Committee

Date Report Distributed: January 11, 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 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 County Counsel for the incoming official Steven O'Neill, Interim Director, as of the date of transfer of October 5, 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 them 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 the ATC Accounts Payable Section, and whether the assigned County credit cards and/or Cal-Card were canceled with the Purchasing Department.

## Summary

County Counsel reported:

Asset	Amount
Cash	\$2,500
Agency Funds	-
Fixed Assets	5,427
Other Assets	328,173

A Signature/Fund Custodian Authorization form was submitted to the ATC Accounts Payable Section to cancel the outgoing officer's signature authority. A sensitive equipment listing has been filed with IAD within the last year.

As of October 15, 2021, assigned County credit cards and/or Cal-Cards were not canceled with the Purchasing Department or returned. Cancellation occurred on October 25, 2021, after IAD followed up with County Counsel.

## Conclusion

The Department's CSAT form for the incoming official Steven O'Neill, Interim County Counsel, with the transfer date of October 5, 2021, was accurate, complete, and filed in a timely manner. However, the assigned County credit cards and/or Cal-Cards were not canceled with the Purchasing Department. County credit cards and/or Cal-Cards were canceled after IAD followed up with County Counsel.