

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

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**FLEET MANAGEMENT DEPARTMENT:  
REVIEW OF CERTIFIED STATEMENT OF ASSETS TRANSFERRED  
DATE OF TRANSFER – MARCH 14, 2023**

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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

**Steven Ems, CIA**  
Supervising Internal Auditor III

**Rayhan Rahman**  
Internal Auditor III



**Fleet Management Department:  
Review of Certified Statement of Assets Transferred**

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## San Bernardino County



### Auditor–Controller/Treasurer/Tax Collector

**Ensen Mason CPA, CFA**

*Auditor–Controller/Treasurer/Tax Collector*

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*Assistant Auditor–Controller/Treasurer/Tax Collector*

**Diana Atkeson**

*Assistant Auditor–Controller/Treasurer/Tax Collector*

October 19, 2023

Mark McCullough, Director  
Fleet Management Department  
210 North Lena Road  
San Bernardino, CA 92415-0842

RE: Review of Certified Statement of Assets Transferred  
Date of Transfer March 14, 2023

We have completed a review of the Fleet Management Department's (Department) Certified Statement of Assets Transferred (CSAT) form for the incoming official Mark McCullough, Director, as of the date of transfer of March 14, 2023. 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 and filed in a timely manner, however, there was an amount that was reported inaccurately.

The Department is responsible for correcting the amount 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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- San Bernardino County Audit Committee

Date Report Distributed: October 19, 2023

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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 the Department for the incoming official Mark McCullough, Director, as of the date of transfer of March 14, 2023.

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.	The 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 ATC-IAD, whether 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	\$ 7,500
Fiduciary Funds	-
Fixed Assets	7,879,837
Other Assets	2,520,308

A Signature/Fund Custodian Authorization form was not required to be submitted as the outgoing officer assumed the role of Deputy Executive Officer that oversees the Department. Assigned County credit cards and/or Cal-Cards for the outgoing official were not required to be canceled with the Purchasing Department, as the outgoing officer was not assigned any County credit cards and/or Cal-Cards. A sensitive equipment listing has been filed with IAD within the last year.

Fixed assets of \$7,879,837 were reported on the CSAT form; however, the amount did not agree with the SAP fixed assets records. The SAP reports from the date of transfer of March 14, 2023, totaled \$52,368,403. Therefore, the amount reported on the CSAT form was \$44,488,566 lower than official County records.

## Conclusion

The Department's CSAT form for the incoming official Mark McCullough, Director, with the transfer date of March 14, 2023, was completed and filed in a timely manner, however, there was an amount that was reported inaccurately.

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