

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

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**PRESCHOOL SERVICES:**  
**REVIEW OF CERTIFIED STATEMENT OF ASSETS TRANSFERRED**  
**DATE OF TRANSFER – DECEMBER 14, 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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## **Audit Team**

**Denise Mejico, CFE**

Chief Deputy Auditor

**Menaka Burkitt, CFE**

Internal Audits Manager

**Carmel Manela, CIA, CFE**

Senior Supervising Accountant/Auditor

**Edith Mendez**

Principal Accountant/Auditor

# **Preschool Services:**

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

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## San Bernardino County



### Auditor–Controller/Treasurer/Tax Collector

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**Diana Atkeson**

*Assistant Auditor–Controller/Treasurer/Tax Collector*

**Vanessa Doyle**

*Assistant Auditor–Controller/Treasurer/Tax Collector*

April 23, 2025

Arlene Molina, Director  
Preschool Services  
662 South Tippecanoe Avenue  
San Bernardino, CA 92415-0630

RE: Review of Certified Statement of Assets Transferred  
Date of Transfer December 14, 2024

We have completed a review of the Preschool Services Department Certified Statement of Assets Transferred (CSAT) form for the incoming official Arlene Molina, Director, as of the date of transfer of December 14, 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, it was not filed in a timely manner, and 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: [REDACTED]  
Denise Mejico, CFE  
Chief Deputy Auditor

Distribution of Audit Report:

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San Bernardino County Audit Committee

Date Report Distributed: 4.28.25

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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 30 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 2024 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 Arlene Molina, Director, as of the date of transfer of December 14, 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 17-3 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 SAP equipment, vehicle, and software query 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 credit cards or Cal-cards were canceled with the Purchasing Department.

### Summary

The Department reported:

Asset	Amount
Cash	\$ 9,500
Fiduciary Funds	-
Fixed Assets	3,345,629
Other Assets	-

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 January 13, 2025, and the CSAT form was submitted on January 16, 2025, therefore it was three days late.
- A Signature/Fund Custodian Authorization form was not submitted to the ATC Accounts Payable Section to cancel the outgoing officer's signature authority.
- Assigned credit cards or Cal-Cards for the outgoing official were not canceled with the Purchasing Department or returned.
- Fixed assets of \$3,345,629 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 December 14, 2024, totaled \$3,816,843. Therefore, the amount reported on the CSAT form was \$471,214 lower than official County records.

### Conclusion

The Department's CSAT form for the incoming official Arlene Molina, Director, with the transfer date of December 14, 2024, was complete, however, it was not filed in a timely manner, and there was an amount reported inaccurately. Additionally, a Signature/Fund Custodian Authorization form was not submitted to the ATC Accounts Payable Section to cancel the outgoing officer's signature authority. Lastly, the assigned County credit cards or Cal-cards for the outgoing official were not canceled with the Purchasing Department.



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