

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



**PROJECT AND FACILITIES MANAGEMENT DEPARTMENT:
REVIEW OF CERTIFIED STATEMENT OF ASSETS TRANSFERRED
DATE OF TRANSFER—JANUARY 21, 2022**

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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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Chief Deputy Auditor

Menaka Burkitt, CFE
Internal Audits Manager

Steven Ems, CIA
Supervising Internal Auditor III

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Accountant I



**Project and Facilities Management Department :
Review of Certified Statement of Assets Transferred**

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San Bernardino County



Auditor–Controller/Treasurer/Tax Collector

August 5, 2022

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Auditor–Controller/Treasurer/Tax Collector

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Project and Facilities Management Department
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San Bernardino, CA 92415-0180

RE: Review of Certified Statement of Assets Transferred
Date of Transfer January 21, 2022

We have completed a review of the Project and Facilities Management Department (Department)'s Certified Statement of Assets Transferred (CSAT) form for the incoming official Donald Day, Director, as of the date of transfer of January 21, 2022. 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 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 Project and Facilities Management 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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Date Report Distributed: August 5, 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 the Project and Facilities Management Department for the incoming official Donald Day, Director, as of the date of transfer of January 21, 2022.

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 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, 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 Project and Facilities Management Department reported:

Asset	Amount
Cash	\$2,500
Fiduciary Funds	-
Fixed Assets	1,989,353
Other Assets	1,343,201

A Signature/Fund Custodian Authorization form was submitted to the ATC Accounts Payable Section to cancel the Real Estate Services Department Officer's signature authority. Cancellation applied to the cost centers associated with the Project and Facilities Management Department as they are no longer a division of the Real Estate Services Department. Assigned County credit cards and/or Cal-Cards were not required to be submitted for the outgoing official as Project and Facilities Management Department is a newly created Department. 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 28, 2022, and the CSAT form was submitted on February 14, 2022, therefore it was 11 business days late.
- Fixed assets of \$1,989,353 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 January 21, 2022, totaled \$2,079,577. Therefore, the amount reported on the CSAT form was \$90,224 lower than official County records.

Conclusion

The Department's CSAT form for the incoming official Donald Day, Director, with the transfer date of January 21, 2022, was complete, however was not filed in a timely manner, and there was an amount that was reported inaccurately.

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