

COUNTY OF SAN BERNARDINO  
AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR  
INTERNAL AUDITS SECTION

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**PUBLIC DEFENDER:**  
**REVIEW OF CERTIFIED STATEMENT OF ASSETS TRANSFERRED**  
**DATE OF TRANSFER – DECEMBER 9, 2020**

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*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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Supervising Internal Auditor III

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Internal Auditor II



## **Public Defender: Review of Certified Statement of Assets Transferred**

<b>Review Report Letter</b>	<b>1</b>
<b>Purpose, Scope, Objectives and Methodology</b>	<b>3</b>
<b>Summary and Conclusion</b>	<b>5</b>



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**May 10, 2021**

**Thomas Sone, Public Defender**

Public Defender  
172 West 3<sup>rd</sup> Street, 2<sup>nd</sup> Floor  
San Bernardino, CA 92415-0008

**SUBJECT: Review of Certified Statement of Assets Transferred  
Date of Transfer December 9, 2020**

We have completed a review of the Public Defender (Department)'s Certified Statement of Assets Transferred (CSAT) form for the incoming official Thomas Sone, Interim Public Defender, as of the date of transfer of December 9, 2020. 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 amounts 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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### **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 the Auditor-Controller/Treasurer/Tax Collector (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 Certified Statement of Assets Transferred (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 Section (IAS).

### **Scope and Objectives**

Our review examined the CSAT form completed by the Public Defender for the incoming official Thomas Sone, Interim Public Defender, as of the date of transfer of December 9, 2020.

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 IAS Cash Database.
ICCM Chapter 17-2 states that amounts of all trust and agency funds must be reconciled to the amount as of the transfer date.	Auditor obtained trust and agency 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 the ATC, a Signature/Fund Custodian Authorization form was submitted to ATC Accounts Payable and whether the assigned County credit cards and/or Cal-Card were cancelled with the Purchasing Department.

## Summary

The Public Defender reported:

Asset	Amount
Cash	\$600
Agency Funds	-
Fixed Assets	710,401
Other Assets	-

Assigned County credit cards and/or Cal-Cards did not need to be submitted as the outgoing Director did not have a County credit card/Cal-Card. A sensitive equipment listing has been filed with the Internal Audits Section (IAS) within the last year.

The following conditions were noted:

- The Department was required to submit the CSAT no later than December 16, 2020 and the CSAT was submitted on February 25, 2021, therefore was 57 business days late.
- A Signature/Fund Custodian Authorization form was not submitted to the ATC's Accounts Payable Section cancelling the outgoing officer's signature authority.
- Fixed assets of \$710,401 were reported on the CSAT form; however, the amount did not agree to the SAP Fixed Assets records. The SAP reports from the Transfer Date of December 9, 2020 total \$668,176. Therefore, the amount reported on the CSAT was \$42,225 higher than official County records.



### **Conclusion**

The Department's CSAT form for the incoming official Thomas Sone, Interim Public Defender, with the transfer date of December 9, 2020 was complete, however was not filed in a timely manner, and there was an amount that was reported inaccurately. Additionally, a Signature/Fund Custodian Authorization form was not submitted to cancel the outgoing officer's signature authority.

We recommend that the Department investigate the differences and ensure that department records can be reconciled to official County records for all asset categories. We further recommend the department submit a Signature/Fund Custodian Authorization form to the ATC's Accounts Payable Section.