

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

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ASSESSOR-RECORDER-COUNTY CLERK:  
OVERTIME AUDIT

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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

**Melanie Cortez, CPA**

Internal Auditor III

## **Assessor-Recorder-County Clerk: Overtime Audit**

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*Assistant Auditor–Controller/Treasurer/Tax Collector*

**June 3, 2021**

**Bob Dutton, Assessor-Recorder-County Clerk**

Assessor-Recorder-County Clerk  
222 W. Hospitality Lane  
San Bernardino, CA 92415

**SUBJECT: OVERTIME AUDIT**

We have completed an overtime audit of the Assessor-Recorder-County Clerk’s (Department) for the period of July 1, 2019 through June 30, 2020. The objective of the audit was to determine if overtime hours have been properly recorded by the Department’s employees. We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing established by the Institute of Internal Auditors.

Our audit determined that overtime hours were properly recorded by Department employees.

We sent a draft report to the Department and discussed the results of the audit with management on June 3, 2021.

We would like to express our appreciation to the personnel at the Assessor-Recorder-County Clerk’s office 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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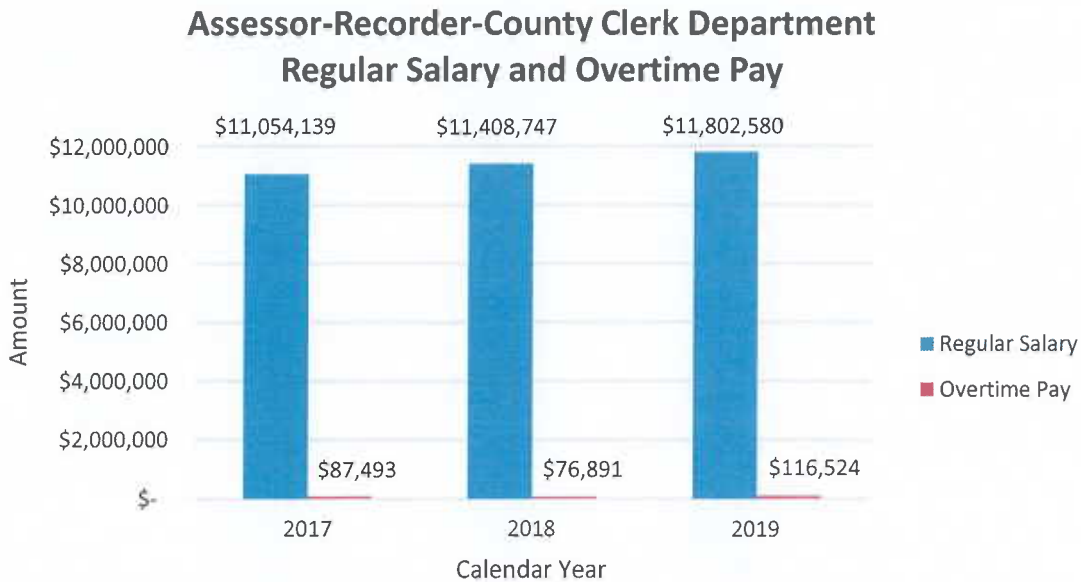


**OVERTIME AUDIT**

**The Department**

The San Bernardino Assessor-Recorder-County Clerk Department (Department) is comprised of over 250 individuals tasked in a number of essential government functions that includes annually assessing all taxable property in the County currently worth over \$221 billion. The Department oversees the recording and preservation of millions of public documents, among many other services. The Department has been nationally recognized receiving numerous awards from the National Association of Counties.

Below is a chart of regular salary and overtime pay for the Department employees for the past three calendar years. The information was gathered from the Government Compensation in California website.



The chart shows that over the last three calendar years overtime pay has remained consistent in relation to the total salary expenses for the year. Overtime is primarily coded on an as needed basis and is dependent on work demand. Events resulting in overtime usage for the audit period included: end of fiscal year close out by appraisal staff requiring heavier overtime usage between the months of April through June, limited staff within the fiscal group who support the Recorder and Clerk Divisions, and a heavier work load as a result of COVID-19. A total of 263 employees coded hours during the audit period, of those 263 employees, 96 recorded overtime.

### **Memorandum of Understanding**

The County of San Bernardino recognizes several different bargaining units for separate employee classifications. Each of these bargaining units negotiate wages, hours, and other terms and conditions of employment for the employees under their unit. The agreement of the County and each bargaining unit is written in a Memorandum of Understanding (MOU). The Department's employees eligible for overtime fall under the General MOU (2019-2023).

The General MOU defines overtime as all hours actually worked in excess of forty (40) hours a work period or, in the case of the Supervisory and Management Units, eighty (80) hours during a pay period. For purposes of overtime, paid leave time, excluding sick leave, shall be considered as time actually worked; provided, however, that for employees in the Supervisory and Management Units, time spent attending conferences, seminars and training programs shall not be considered as time actually worked.

Overtime shall be reported in increments of full fifteen (15) minutes and is non-accumulative and non-payable when incurred in units of less than fifteen (15) minutes. Overtime shall not affect leave accruals.

### **Scope and Objective**

Our audit examined overtime hours for Assessor-Recorder-County Clerk for the period of July 1, 2019 through June 30, 2020.

The objective of our audit was to determine if overtime hours have been properly recorded by Department employees.

### **Methodology**

In achieving the audit objective, the following audit procedures were performed, including but not limited to:

- Reviews of Department policies and procedures
- Interviews and walk-through of the time approval process with Department staff to identify controls in place over overtime
- Reviews of the General Memorandum of Understanding 2019-2023 (MOU)
- Reviews of a sample of payroll entries within the County's Employee Management and Compensation System (EMACS)
- Recalculation of overtime entries for selected pay periods based on the MOU guidelines





## Audit Finding and Recommendation

There were no findings for this audit.