

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



PROBATION DEPARTMENT:
REVIEW OF CERTIFIED STATEMENT OF ASSETS TRANSFERRED
DATE OF TRANSFER—MARCH 9, 2021

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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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**Probation Department:
Review of Certified Statement of Assets Transferred**

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June 30, 2021

Tracy Reece, Chief Probation Officer
Probation Department
175 West Fifth Street
San Bernardino, CA 92415-0460

RE: Review of Certified Statement of Assets Transferred
Date of Transfer March 9, 2021

We have completed a review of the Probation Department’s Certified Statement of Assets Transferred (CSAT) form for the incoming official Tracy Reece, Chief Probation Officer, as of the date of transfer of March 9, 2021. The primary objective of the review was to determine if the CSAT form was accurate and complete.

Our review determined that the form was complete, however, there were amounts that were 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 Probation 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 Probation Department (Department) for the incoming official Tracy Reece, Chief Probation Officer as of the date of transfer of March 9, 2021.

The objectives of our review were to determine whether the form was accurate and complete.

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 and the March 2021 bank statements.
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 canceled with the Purchasing Department.

Summary

The Probation Department reported:

Asset	Amount
Cash	\$199,984
Agency Funds	-
Fixed Assets	8,467,052
Other Assets	-

A Signature/Fund Custodian Authorization form was submitted to the Auditor-Controller/Treasurer/Tax Collector (ATC) Accounts Payable Section to cancel the outgoing officer's signature authority. Assigned County credit cards and/or Cal-Cards for the outgoing official have been returned. A sensitive equipment listing has been filed with the Internal Audits Section (IAS) within the last year.

The following conditions were noted:

- Cash funds of \$199,984 were reported on the CSAT form. However, the amount did not agree to the IAS Cash Database and the bank statements. Cash reported in the database and bank statements was \$201,436 as of the Transfer Date of March 9, 2021. Therefore, the amount reported on the CSAT was \$1,452 lower than the bank statements and IAS Cash Database.
- Agency funds of \$0 were reported on the CSAT form; however, the amount did not agree to the SAP agency fund amounts. SAP agency funds from the Transfer Date of March 9, 2021, total \$14,710. Therefore, the amount reported on the CSAT was \$14,710 lower than official County records.

Conclusion

The Department's CSAT form for the incoming official Tracy Reece, Chief Probation Officer, with the transfer date of March 9, 2021, was complete. However, there were amounts that were 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.