



County of San Bernardino



Auditor-Controller/Treasurer/Tax Collector

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COUNTY OF SAN BERNARDINO, CALIFORNIA

Corrective Action Plan

(Of departments relating to Single Audit findings)

Year ended June 30, 2018

Compiled by

Auditor-Controller/Treasurer/Tax Collector
Internal Audits Section
County of San Bernardino, California

COUNTY OF SAN BERNARDINO, CALIFORNIA

Corrective Action Plan

Year ended June 30, 2018

Finding 2018-001

Cash Reconciliations

Departments' Response: We concur.

Corrective Action Plan:

General Accounting Section of the Auditor-Controller/Treasurer/Tax Collector

The General Accounting Section has added three positions (two fiscal specialist and one supervising accountant II) to assist with the additional responsibilities due to implementation of SAP that includes bank reconciliations. Procedures have been updated for the new SAP process of reconciliation. Currently, all bank reconciliations are up to date. With current positions, the General Accounting Section will be able to complete the reconciliations within a month of the close of the accounting period.

Solid Waste Division of the Department of Public Works

The Solid Waste Division had policies and procedures regarding cash reconciliations, however, they were not performed timely due to staff time being allocated to the implementation of the County's new accounting system (SAP) which went live in October 2017. The Solid Waste Division is currently up to date on cash reconciliations and will continue to do so in the future. Management will require staff to report on a monthly basis the status of cash reconciliations, and will allocate additional staffing resources when necessary to ensure cash reconciliations are up to date.

Name of Responsible Person: Vanessa Doyle, Chief Deputy Controller (General Accounting Section)

Lori Cram, Accountant III, (Solid Waste Division)

Name of Department Contact: Lisa Lazzar, General Accounting Manager (General Accounting Section)

Josue Palos, Administrative Supervisor II (Solid Waste Division)

Projected Implementation Date: March 2019 (General Accounting Section)

October 2018 (Solid Waste Division)

COUNTY OF SAN BERNARDINO, CALIFORNIA

Corrective Action Plan

Year ended June 30, 2018

Finding 2018-002

Program: Supplemental Nutrition Assistance Program (SNAP) Cluster
CFDA No.: 10.561
Federal Agency: U.S. Department of Agriculture (USDA)
Passed-Through: California Department of Social Services
Award Year: FY 2017-2018
Compliance Requirement: Special Tests and Provisions

Department's Response: We concur.

Corrective Action Plan:

The Transitional Assistance Department will address the strengthening of controls, communication, training and policy for Income and Eligibility Verification System (IEVS) reconciliation. The department is implementing effective 3/11/2019, a change to our business process to ensure staff process actions from start to finish, which eliminates hand offs from one staff member to another. Staff will receive detailed reconciliation training by 6/1/2019. On-the-Job training will be enhanced by 4/30/2019.

Additional emphasis was added to our onboard training for new staff and our handbook policy currently outlines the requirement for timely and accurate IEVS reconciliation.

Name of Responsible Person: Mari Anton, Internal Review Accountant III

Name of Department Contact: Mari Anton, Internal Review Accountant III

Projected Implementation Date: June 1, 2019

COUNTY OF SAN BERNARDINO, CALIFORNIA

Corrective Action Plan

Year ended June 30, 2018

Finding 2018-003

Program: Public Health Emergency Preparedness
CFDA No.: 93.069
Federal Agency: U.S. Department of Health and Human Services
Passed-Through: California Department of Public Health
Award Year: FY 2017-2018
Compliance Requirement: Procurement, Suspension, Debarment

Department's Response: We concur.

Corrective Action Plan:

The Department of Public Health Preparedness and Response Program (PRP) will verify vendors are not suspended or debarred as required. Further PRP will review and enforce the Department of Public Health's policy for Procurement and Suspension and Debarment for Public Health Programs. The policy will be updated. Training and review of the policy will be provided for PRP staff by April 30, 2019. PRP will maintain records that SAM.gov was verified. Records will be kept on file.

Name of Responsible Person: Melissa German, Program Coordinator

Name of Department Contact: Melissa German, Program Coordinator

Projected Implementation Date: April 30, 2019