

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



**RISK MANAGEMENT:
REVIEW OF CERTIFIED STATEMENT OF ASSETS TRANSFERRED
DATE OF TRANSFER— AUGUST 26, 2024**

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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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**Risk Management:
Review of Certified Statement of Assets Transferred**

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San Bernardino County



Auditor–Controller/Treasurer/Tax Collector

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Auditor–Controller/Treasurer/Tax Collector

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February 3, 2025

Whitney Fields, Director
Risk Management
222 West Hospitality Lane, 3rd Floor
San Bernardino, CA 92415

RE: Review of Certified Statement of Assets Transferred
Date of Transfer August 26, 2024

We have completed a review of the Risk Management's (Department) Certified Statement of Assets Transferred (CSAT) form for the incoming official Whitney Fields, Director, as of the date of transfer of August 26, 2024. 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).

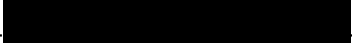
Our review determined that the form was complete and filed in a timely manner, however, there was an amount that was reported inaccurately.

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 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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- San Bernardino County Audit Committee

Date Report Distributed: 2/3/25

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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 30 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 2024 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 Department for the incoming official Whitney Fields, Director, as of the date of transfer of August 26, 2024.

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 17-3 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 SAP equipment, vehicle, and software query 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 Department reported:

Asset	Amount
Cash	-
Fiduciary Funds	\$ 555,930,926
Fixed Assets	654,351
Other Assets	-

A sensitive equipment listing has been filed with IAD within the last year.

The following conditions were noted:

- A Signature/Fund Custodian Authorization form was not submitted to the ATC Accounts Payable Section canceling the outgoing officer's signature authority. The form was submitted to the ATC Accounts Payable Section on November 8, 2024, after IAD followed up with the Department.
- Assigned County credit cards and/or Cal-Cards were not canceled with the Purchasing Department or returned. The cancelation notice was received on December 4, 2024, after IAD followed up with the Department.
- Fiduciary funds of \$555,930,926 were reported on the CSAT form; however, the amount did not agree to the SAP fiduciary funds amount. SAP fiduciary funds from the date of transfer of August 26, 2024, totaled \$219,611. Therefore, the amount reported on the CSAT form was \$555,711,315 higher than official County records. This was due to the inclusion of internal service funds with fiduciary funds.

Conclusion

The Department's CSAT form for the incoming official Whitney Fields, Director, with the transfer date of August 26, 2024, was completed and filed in a timely manner, however, there was an amount that was reported inaccurately. Additionally, a Signature/Fund Custodian Authorization form was not submitted to the ATC Accounts Payable Section canceling the outgoing officer's signature authority as of the date of transfer, but the form was submitted to the ATC Accounts Payable Section on November 8, 2024, after IAD followed up with the Department.

Summary and Conclusion



Lastly, the outgoing official Cal Card/Credit Cards were not returned or canceled following the date of transfer, but a cancelation notice was received on December 4, 2024, after IAD followed up with the Department.

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