



County of San Bernardino

Ensen Mason CPA, CFA • Auditor-Controller/Treasurer/Tax Collector

DOLLARS & SENSE

ATC Quarterly Newsletter

Second Quarter, 2021

April - May - June 2021

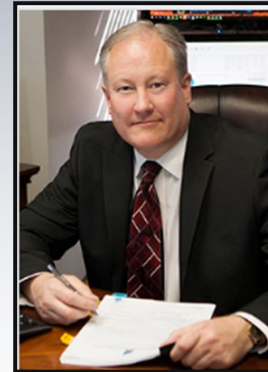
SHIFTING GEARS...by Ensen Mason

As the Covid pandemic begins to appear in our rear view mirror, we are thankful to the leadership of San Bernardino County for helping to keep us safe and healthy. We at ATC were in the forefront of every safety measure provided and every inspection offered, just to be sure we were doing everything possible to protect our employees. I'm pleased to report we have not had a new case of Covid in our department since early February. All our departmental inspections resulted in ATC getting a clean bill of health, including the one conducted by Risk Management just last month (April).

As we look forward to the rest of 2021, there is reason for optimism given the economic opportunity brought about by long repressed demand for goods and services associated with emerging from sheltering in place and reengaging with friends and family in person. Here at ATC, our top priority RFP for the Property Tax Legacy Replacement Project is completed, in external department review, and pending public release next month. This humongous RFP is the brainchild of our **"A Team"** of three brilliant ATC division chiefs, Don Le, Linda Santillano and Diana Atkeson, and was developed over the last year and a half. It weighs in at a whopping 1,059 pages encompassing 2,952 technical requirements with 134 property tax and tax collector business processes clearly defined and thoroughly documented. Over half (55%) are new requirements which are currently done by hand or otherwise outside of the legacy systems, and another 20% involve major enhancements of existing requirements to move current business practices from the past into the future. It is highly unusual for such a large and complicated RFP to be developed in-house, but the very specialized nature of California property tax law and the exceptionally talented staff leadership we possess made it a functional imperative, with the real possibility of our new system becoming a model for similar countywide systems throughout California.

Property tax revenues continue to come in strong this year, with TOT numbers at an all-time high and the building industry expecting a banner year. Program improvements are currently underway in all nine ATC divisions. It is both a real pleasure and a distinct honor to be your leader during these challenging but exciting times.

- Ensen



Ensen Mason CPA, CFA
Auditor-Controller/
Treasurer/Tax Collector
SAN BERNARDINO COUNTY

In This Issue

- SHIFTING GEARS BY ENSEN MASON
- VIDEO HIGHLIGHT—*WHERE DO MY PROPERTY TAX DOLLARS GO*
- INTERNAL AUDIT DIVISION SHINES
- FUN FACT ABOUT OUR ATC
- INTERNSHIP PROGRAM STARTS JUNE 21
- EMPLOYEES OF THE MONTH
- TAKE YOUR CHILD TO WORK DAY AT ATC



Where Do My Property Tax Dollars Go?

Would you like to know where your property tax dollars go? ATC Ensen Mason and your Auditor-Controller/

Treasurer/Tax Collector's office have introduced a new website feature to provide anyone with immediate access to the distribution of their property tax dollars in detail down to tax rate area. The ATC website is your ticket to ride 24/7/365. Check it out now at www.SBCounty.gov/ATC or view the video here: <https://youtu.be/2S8rOsDrIBk>



@sanbernardinocountyatc



@sanbernardinocountyatc



@atc_san



San Bernardino County
Tax Collector

AUDITOR SHINES LIGHT AGAINST FORCES OF DARKNESS



L to R: Dominic Palencia, Albert Armijo, Steven Ems, Christine Convento, Menaka Burkitt, Chief Deputy Auditor Denise Mejico, Rachel Ayala, Emily Macias, Phaedra Green, Karina Galindo-Salazar, Olivia Colter, Delfina Hernandez.

Not pictured: Melanie Cortez

The ATC Internal Audits Division (IAD) shines the light of transparency and accountability into the most hidden and overlooked corners of county government in search of fraud, waste and abuse, not to mention bad math and sloppy accounting. This diverse division handles multiple functions besides conducting internal audits of county departments. The main function of IAD is to perform operational and compliance audits of all Board governed districts and County departments. IAD evaluates internal controls, assesses business risk and provides management with objective appraisals as to the status of operations of the audited organizations, making constructive recommendations to add value and to improve operations.

Its other main function is to manage the Auditor-Controller/Treasurer/Tax Collector's Fraud, Waste and Abuse (FWA) Hotline. During the first three quarters of FY20-21, IAD received and processed 73 reports of



Denise Mejico
Chief Deputy Auditor

wrongdoing through ATC's Fraud, Waste and Abuse Hotline and 7 of the cases were identified as sustained.

Chief Deputy Auditor Denise Mejico has a long and successful career in county government. She started in the late 1990's as an Accountant with the Orange County Auditor-Controller. The San Bernardino County Auditor-Controller persuaded her to join his team in 2005 with promotion to Accounts Payable Manager and then Internal Audits Manager before being promoted again to Chief of the Disbursements Division. In recognition of her expertise in the critical area of auditing, Denise was selected as Chief Deputy Auditor eight years ago in June 2013, and has led the Internal Audits Division since then in performing these very important duties.

IAD County-Wide Functions:

- Certified Statements of Assets Transferred (CSAT's). CSAT's must be filed with Auditor-Controller/Treasurer/Tax Collector and must have a detailed inventory of all property belonging or pertaining to the officer's office after assuming the duties of the office.
- IAD works with County departments to ensure that state and federal reporting is timely and accurate.
- IAD ensures that the special districts financial transactions reports and government compensation in California reports are submitted to the State Controller's Office annually, coordinates all external audits including those over the Comprehensive Annual Financial Report, Special Districts Component units and other County agencies as well as coordinates the procurement of audit services for all County departments and special districts.
- IAD coordinates the single audit required by Uniform Guidance of all federal award expenditures of the County, including compiling the schedule of expenditures of Federal Awards.
- The County of San Bernardino expended approximately \$745 million in Federal funding among 127 federal programs in FY 2020 that must all be accounted for and report within the County's Single Audit.
- IAD annually compiles a Countywide annual risk assessment report to develop a risk-based audit plan.
- IAD must also attend all meetings pertaining to such engagements that include compliance audits and monitoring reviews of Federal and State programs.
- IAD oversees the yearly sensitive equipment reporting. Equipment that doesn't meet the capitalization threshold must be reported separately through the annual sensitive equipment report.
- Discharges of Accountability are approved by IA Division. When it becomes uneconomical to pursue collection of an overdue account or the likelihood of collection doesn't warrant the expenses involved, the department head must request discharge.
- Request for Relief from Liability are approved by IA Division. All county departments must report cash shortages, whether it's due to cash handling errors, fraud, embezzlement and theft, to the ATC IA Division.
- IA Division approves and tracks prepaid card distribution. Many departments distribute prepaid cards solely to aid clients that meet related program requirements.

The wide functional scope of the Internal Audits Division involves specific expertise in subject matter areas requiring proof through certification. ATC-IAD includes the following specialists:

Denise Mejico, Certified Fraud Examiner (CFE)
Steven Ems, Certified Internal Auditor (CIA)
Melanie Cortez, Certified Public Accountant (CPA)

Menaka Burkitt, Certified Fraud Examiner (CFE)
Emily Macias, Certified Public Accountant (CPA)
Albert Armijo, Certified Public Accountant (CPA)

Fun Fact about ENSEN MASON

Last year, I shared that I was looking for the perfect piece of land to build my dream home. It took a few years, but I found it. It is a 10 acre orange grove in East Redlands. If you would have asked me a year ago if I ever thought I'd be a farmer, I would have looked at you like you had two heads. Yet here I am. The costs of maintaining it exceeds the revenue from the oranges, so I can clearly see why the groves are disappearing. But I will pay it because I enjoy owning it and wish to contribute to the preservation of our historic area. I may replace some of the trees with avocado trees as they can make a profit. And I like avocados.



It has a 110 year old house which I started to renovate. But it turns out the cost of doing so will exceed the cost of building a new home, so it will have to wait until another time. Now, I am building a small house next to the existing house so I have a place to live while I build my dream home.

- Ensen

ATC ANNUAL INTERN PROGRAM BEGINS JUNE 21

ATC's Intern Program is intended to create a relationship and growth opportunity for collegiate students in the local area. The 10-Week ATC Intern Program is set to begin on June 21st. This program will enhance our ability to accomplish strategic goals, recruit top talent, and build strong relations within the community. Recruitment was expanded to additional universities this year including University of Redlands; California State University, San Bernardino; University of California, Riverside; California State Polytechnic University, Pomona; California State University, Fullerton; and California Baptist University. This year we received over 106 applications.



Students selected will get hands-on experience in accounting, finance and information technology. Students that wish to participate in next year's program are encouraged to contact their career center or intern coordinator for details. You can also email our office at Employment@ATC.SBCounty.GOV or follow us on social media @sanbernardinocountyatc for the most up-to-date information.

ATC Employees of the Month (EOM) For February, March, April, May

All of these outstanding employees were gifted with an ATC Mason departmental polo shirt, parking in the special EOM parking spot next to the building, their photo placed on the wall located on the first floor near the employees' entrance, a \$50 gift card from ATC Mason's personal funds in lieu of lunch with him during the pandemic, and of course, bragging rights as ATC Employee of the Month.

Ashley Schwenk, February 2021, Employee of the Month



Ashley joined the County in 2005 as a Intern in the Internal Audits Division prior to being hired as an Accountant in the Management Services Section of the Controller Division where she worked on the preparation of department indirect cost rates and trained end users on the County financial system, among other tasks. Ashley joined the Property Tax team in May 2012 where she continued to gain valuable experience on various property tax functions, worked in a lead capacity on several projects, and contributed to the successful implementation of the Redevelopment Agency dissolution process. In July 2020, she was promoted to the Systems Accountant II position in the Property Tax Division, and has been actively working on the Property Tax Legacy System Replacement Project.

Ashley is a team player, is always willing to help her peers, share her knowledge, and provide training to new employees. Ashley's service, long-term dedication to the job, and motivation to go above and beyond the call of duty is commendable.

Congratulations Ashley!

Jessica Nelson, March 2021, Employee of the Month



Jessica is an Office Assistant III in the Tax Collector Division. Jessica has assisted in multiple areas, including Administration, Cashiering, and Tax Collection. She has excelled in each of her various assignments and has retained her knowledge over the years, allowing her to assist whenever her skills are required. Jessica's greatest attribute is her customer service. She is empathetic and professional to both taxpayers and her co-workers. Jessica exudes a calm and collected demeanor, even during our peak tax seasons. Her knowledge of office policies and the Revenue and Taxation Code makes her the perfect person to respond to the multitude of correspondence we receive from taxpayers via mail and feedback mail.

Jessica is always willing to work overtime and can assist with just about any task that is assigned. She works hard, works quickly, is self-motivated, and demonstrates a desire to continue to learn. She is an invaluable asset to the Tax Collector Division. Her hard work and dedication are exemplary and truly appreciated.

Congratulations Jessica!

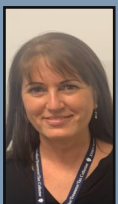
Carla Epperson, April 2021, Employee of the Month



Carla has experienced a long, varied career in the County, which began in 1987 as an Public Service Employee with the then Auditor/Controller-Recorder Fund Accounting and was hired as a Data Entry Operator in 2000. In July 2005, she promoted to Secretary II at the Department of Public Health, and in 2009 promoted to Executive Secretary II. In March 2016, Carla served as Public Service Employee for the SAP Project, and was hired as their Contract Secretary In June 2016. She was hired into her current position of SAP Functional Analyst I in July 2018. Carla holds a Bachelor of Science in Business Administration and received a Graduate Project Management Certificate from the University of Phoenix.

Congratulations Carla!

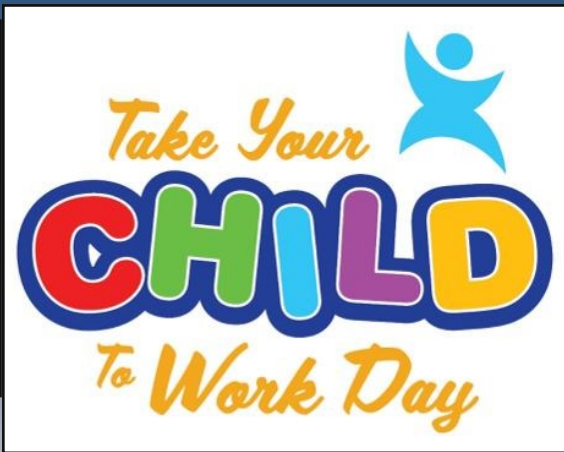
Linda Mikulski, May 2021, Employee of the Month



Linda joined the County in November 2019 as ATC Manager in Central Collections overseeing the Accounting and Cashiering support units, collectively know as Operations. She is a hands-on manager who streamlines processes as she identifies opportunities. With both her units processing large volumes of documents and data, Linda has successfully adapted processes that have been in place for many years to more modern methods.

Linda continually seeks to align the work product of her units with the needs of our major clients, the San Bernardino County Superior Courts and ARMC. In her short time with ATC, Linda has successfully collaborated with Courts to streamline the collaborative annual reporting effort and continues improving data exchange issues. She is a master of data analytics and has developed useful tools to foster increased understanding of Division operations.

Linda is a California-licensed CPA with over 15 years of professional experience in accounting, auditing, and management. Congratulations Linda!



Thursday April 22, 2021 saw a record number of 43 kids descend on the ATC building with their parents or grandparents in tow for the ATC's annual celebration of Take Your Child To Work Day. This is the day ATC employees share their workplace with the next generation workforce – our children and grandchildren! ATC employees got to show off their workplace and their colleagues in a safe manner, and the kids got fun presentations put on by each division, In-N-Out burgers for lunch and a really cool dog show with Smokey, the Drug Sniffing Wonderdog and his assistant, San Bernardino County Deputy Sheriff Pederson at the end of the day. Another bonus were the freshly homemade cupcakes made by ATC's own Doris Caringer that each child received on their way out the door.

Another innovation this year was having all 43 kids vote on which divisions put on the best presentations. These prizes donated by ATC Mason for best division presentations were a very positive incentive – an even better one was the chance to do something great for our kids! All divisions did a good job and all received votes. The winners were:

- People's Choice First Place Division is Tax Collector – **complimentary lunch for all division staff!**
- People's Choice Second Place Division is Information Technology – **pizza party for all division staff!**
- People's Choice Third Place Division is Central Collections – **donuts for all division staff!**
- A special Honorable Mention Award goes to Controller Division and Mt. Wannahockalugy!
(the volcano from Finding Nemo, remember?)

