

## **DEPARTMENTS**

### **ARROWHEAD REGIONAL MEDICAL CENTER**

Arrowhead Regional Medical Center's Cash Controls Follow-up Audit

### **ECONOMIC DEVELOPMENT AGENCY**

Workforce Development Gift Card Controls Audit

### **FISCAL GROUP**

DNA Trust Fund Audit

Review of Treasurer's Investments – December 31, 2008

Review of Treasurer's Investments – March 31, 2009

Public Administrator Trust Fund Audit

### **PUBLIC AND SUPPORT SERVICES GROUP**

Architecture and Engineering Capital Improvement Program's Administration Audit

Fleet Management Cash Controls Audit

Library Cash Controls Follow-Up Audit

Public Health Prepaid Card Audit

Transportation Cash Controls Audit

Solid Waste Management Division – June 30, 2009

### **RISK MANAGEMENT**

Audit of Risk Management's Claims Processing Over Liability and Worker's  
Compensation Claims

## **SCHOOL DISTRICTS**

Effectiveness of District Financial Services Payment Auditing Process

## **SPECIAL DISTRICTS**

Communication With Those Charged With Governance

### **CSA's**

Management Letter-CSA 70 Glen Helen

Management Letter-Big Bear Valley Park & Recreation District – June 30, 2008

Management Letter-Twenty-nine Palms Cemetery District – June 30, 2008

## **JPA'S AND OTHERS**

Agua Mansa Industrial Growth Association  
Communication With Those Charged With Governance

## **DEPARTMENT REQUESTED AUDITS NOT INCLUDED**

### **PUBLIC AND SUPPORT SERVICES GROUP**

Department of Airports – Aeroware System Review

**The following audit reports performed by external firms  
are on file at the following location:**

**Auditor/Controller-Recorder  
Internal Audits Section  
222 West Hospitality Lane, 4<sup>th</sup> Floor  
San Bernardino, CA 92415-0018  
For a copy call 909-386-8821  
Or you may view them at the  
County of San Bernardino**

**Auditor/Controller-Record Website**

**<http://www.sbcounty.gov/acr>**

**Select Online Services/Forms and Publications**

## **AUDITS PERFORMED BY EXTERNAL FIRMS**

## **GRANTS**

District Attorney Elder Abuse Advocacy & Outreach Program Grant  
District Attorney Special Emphasis Victim's Assistance Program Grant  
District Attorney Vertical Prosecution Program Grant  
District Attorney Victim/Witness Assistance Program Grant

## **SPECIAL DISTRICTS**

County Service Area 17 – Apple Valley  
County Service Area 18 – Cedar Pines  
County Service Area 29 – Lucerne Valley  
County Service Area 30 – Red Mountain  
County Service Area 40 – Elephant Mountain  
County Service Area 42 – Oro Grande  
County Service Area 53 – Big Bear/Fawnskin  
County Service Area 54 – Crest Forest  
County Service Area 56 – Wrightwood and Zone F1 Pinon Hills  
County Service Area 59 – Deer Lodge  
County Service Area 63 – Yucaipa and Oak Glen  
County Service Area 68 – Valley of the Moon  
County Service Area 69 – Lake Arrowhead

## AUDITS PERFORMED BY EXTERNAL FIRMS

### **SPECIAL DISTRICTS – *Continued***

County Service Area 70 – Countywide  
County Service Area 70 – EV-1 – Citrus Plaza  
County Service Area 70 – Zone D-1 – Arrowhead Dam  
County Service Area 70 – Zone F – Morongo Valley  
County Service Area 70 – Zone G - Wrightwood  
County Service Area 70 – Zone HL – Havasu Lake  
County Service Area 70 – Zone J  
County Service Area 70 – Zone M – Wonder Valley  
County Service Area 70 – Zone OS-1 – North Etiwanda Fontana Open  
County Service Area 70 – Zone P-6 – El Mirage Park  
County Service Area 70 – Zone P-8 – Fontana Park  
County Service Area 70 – Zone P-10 – Mentone  
County Service Area 70 – Zone P-13 – El Rancho Verde  
County Service Area 70 – Zone R-2 – Twin Peaks  
County Service Area 70 – Zone R-3 – Erwin Lake  
County Service Area 70 – Zone R-4 – Cedar Glen  
County Service Area 70 – Zone R-5 – Sugarloaf  
County Service Area 70 – Zone R-7 – Lake Arrowhead  
County Service Area 70 – Zone R-8 – Riverside Terrace  
County Service Area 70 – Zone R-9 – Rim Forest  
County Service Area 70 – Zone R-11 – Running Springs/Preston  
County Service Area 70 – Zone R-12 – Baldwin Lake  
County Service Area 70 – Zone R-13 – Arrowhead North Shore  
County Service Area 70 – Zone R-15 – Landers  
County Service Area 70 – Zone R-16 – Running Springs  
County Service Area 70 – Zone R-19 – Copper Mountain  
County Service Area 70 – Zone R-20 – Flamingo Heights  
County Service Area 70 – Zone R-21 – Mountain View  
County Service Area 70 – Zone R-22 – Twin Peaks  
County Service Area 70 – Zone R-23 – Mile High Park  
County Service Area 70 – Zone R-25 – Lucerne Valley  
County Service Area 70 – Zone R-26 – Yucca Mesa  
County Service Area 70 – Zone R-29 – Yucca Mesa  
County Service Area 70 – Zone R-30 – Verdemont  
County Service Area 70 – Zone R-31 – Lytle Creek  
County Service Area 70 – Zone R-33 – Big Bear City  
County Service Area 70 – Zone R-34 – Big Bear  
County Service Area 70 – Zone R-35 – Cedar Glen  
County Service Area 70 – Zone R-36 – Pan Springs  
County Service Area 70 – Zone R-37 – Chino (Road)  
County Service Area 70 – Zone R-39 – Highland Estates (Phelan)  
County Service Area 70 – Zone R-40 – Upper North Bay Lake Arrowhead  
County Service Area 70 – Zone R-41 – Oak Hills  
County Service Area 70 – Zone R-42 Windy Pass  
County Service Area 70 – Zone S-3

## **AUDITS PERFORMED BY EXTERNAL FIRMS**

### **SPECIAL DISTRICTS – *Continued***

County Service Area 70 – Zone S-7 Lenwood Sewer Improvement Project  
County Service Area SL-1 – Street Lighting  
County Service Area 70 – Zone SL-2 – Chino  
County Service Area 70 – Zone SL-3 – Mentone  
County Service Area 70 – Zone SL-4 – Bloomington  
County Service Area 70 – Zone SP-2 – High Country  
County Service Area 70 – Zone TV-2 – Morongo Valley  
County Service Area 70 – Zone TV-4 – Wonder Valley  
County Service Area 70 – Zone TV-5 – Mesa Translator  
County Service Area 70 – Zone W-1  
County Service Area 70 – Zone W-3 – Hacienda Heights  
County Service Area 70 – Zone W-4 – Pioneer Town  
County Service Area 73 – Arrowbear Lake  
County Service Area 79 – Green Valley Lake  
County Service Area 82 – Searles Valley

### **JPA'S AND OTHERS**

Department of Children's Services First 5 San Bernardino  
Flood Control  
Inland Empire Public Facilities Corporation  
San Bernardino County Financing Authority  
Redevelopment Agency of the County of San Bernardino