



County of San Diego, California

Auditor and Controller

*Final  
Report*

**Public Safety Group  
Executive Office  
Officers' Transition Audit**

Office of **A**udits & **A**dvisory **S**ervices

June 2009  
Report No. A09-027



# COUNTY OF SAN DIEGO

## INTER-DEPARTMENTAL CORRESPONDENCE

June 24, 2009

TO: Raymond A. Fernandez  
Deputy Chief Administrative Officer  
Public Safety Group

FROM: Kenneth J. Mory  
Chief of Audits

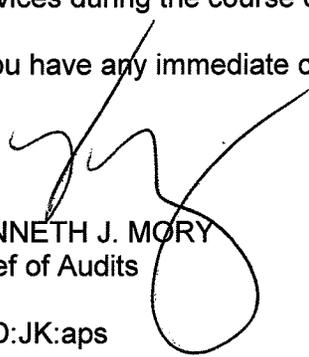
**FINAL REPORT: PUBLIC SAFETY GROUP EXECUTIVE OFFICE OFFICERS' TRANSITION  
AUDIT (TUCK TO FERNANDEZ)**

Enclosed is our report on the Public Safety Group Executive Office Officers' Transition audit (Tuck to Fernandez). In our opinion, the outgoing and incoming officers filed complete and reasonably accurate reports in compliance with California law and the County's regulatory requirements in connection with an officers' transition.

As there are no findings and recommendations in the report, no response is required.

Thank you for the courteousness and cooperation extended to the Office of Audits & Advisory Services during the course of the audit.

If you have any immediate concerns about the report, please contact me at (858) 495-5662.

  
KENNETH J. MORY  
Chief of Audits

AUD:JK:aps

Enclosure

c: Donald F. Steuer, Chief Financial Officer  
Tracy M. Sandoval, Assistant Chief Financial Officer/Auditor and Controller  
Dorothy Y. Thrush, Group Finance Director, Public Safety Group

**PUBLIC SAFETY GROUP EXECUTIVE OFFICE  
OFFICERS' TRANSITION AUDIT**

In accordance with the County Charter, the Office of Audits & Advisory Services (OAAS) has completed an officers' transition audit for the Public Safety Group Executive Office. The OAAS conducts such an audit when County officers leave or assume office to determine if certain affidavits, authorizations, disclosures, and reports are properly completed and processed. These actions provide for an orderly transition of officers, establish proper accountability for public assets, and promote the County's General Management System (GMS) including its key disciplines of accountability, fiscal stability, regional leadership, and continuous improvement.

Accordingly, we audited the reports filed by the outgoing and incoming officers of the Public Safety Group Executive Office. W. Harold Tuck and Raymond A. Fernandez are required to file outgoing and incoming officers' reports, respectively, as of March 28, 2008. The reports are the responsibility of the officer who signs them. Our purpose is to provide an opinion on the reports based upon our audit.

**AUDIT SCOPE AND METHODOLOGY**

The audit scope is to determine whether the outgoing and incoming officers took appropriate actions and filed complete and reasonably accurate reports in compliance with California Codes and the County's regulatory requirements as explained in the instruction letter to each officer. We performed tests in accordance with auditing standards prescribed by the Institute of Internal Auditors, Incorporated, as required by California Government Code, Section 1236, to give assurance that the information provided is reasonable.

**AUDIT RESULTS**

In our opinion, the outgoing and incoming officers filed complete and reasonably accurate reports in compliance with California law and the County's regulatory requirements in connection with an officer's transition.

**COMMENDATION**

The Office of Audits & Advisory Services commends and sincerely appreciates the courtesousness and cooperation extended by the Public Safety Group Executive Office officers and staff throughout this audit.

**AUDIT TEAM**

Joseph Kelly, Jr., Senior Auditor, CPA  
Evans Owala, Auditor II, CISA