



*Final  
Report*

# County of San Diego, California

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## Auditor and Controller

### Housing and Community Development Officers' Transition Audit

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

December 2009  
Report No. A10-033



# COUNTY OF SAN DIEGO

## INTER-DEPARTMENTAL CORRESPONDENCE

December 30, 2009

TO: David R. Estrella, Director  
Housing and Community Development

FROM: James L. Pelletier  
Chief of Audits

**FINAL REPORT: HOUSING AND COMMUNITY DEVELOPMENT OFFICERS' TRANSITION  
AUDIT**

Enclosed is our report on the Housing and Community Development Officers' Transition Audit. 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 audit 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) 495-5661.

JAMES L. PELLETIER  
Chief of Audits

AUD:GXB:aps

Enclosure

c: Mikel D. Haas, Deputy Chief Administrative Officer, Community Services Group  
Donald F. Steuer, Chief Financial Officer  
Tracy M. Sandoval, Assistant Chief Financial Officer/Auditor and Controller  
Kaye Hobson, Group Finance Director, Community Services Group

## **HOUSING AND COMMUNITY DEVELOPMENT OFFICERS' TRANSITION AUDIT**

In accordance with the County Charter, the Office of Audits & Advisory Services (OAAS) has completed an officers' transition audit for the Department of Housing and Community Development (HCD). The OAAS conducts such an audit when County officers leave and 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 HCD. Catherine Lichterman and David Estrella were required to file outgoing and incoming officers' reports, respectively, as of August 7, 2009. 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 was to determine whether the outgoing and incoming officers took appropriate actions and filed complete and reasonably accurate reports as County officers in compliance with California Codes and the County's regulatory requirements as explained in the instruction letter provided to each officer. Tests were performed in accordance with auditing standards prescribed by the Institute of Internal Auditors, Inc., as required by California Government Code, Section 1236 to determine if there is reasonable assurance that the information provided was accurately presented.

### **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 courteousness and cooperation extended by the Department of Housing and Community Development's officers and staff throughout this audit.

### **AUDIT TEAM**

Geena Balistrieri, Auditor I