



*Final
Report*

County of San Diego, California

Auditor and Controller

Department of Parks and Recreation Officers' Transition Audit

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

October 2009
Report No. A10-031



COUNTY OF SAN DIEGO

INTER-DEPARTMENTAL CORRESPONDENCE

October 13, 2009

TO: Brian Albright, Director
Parks and Recreation

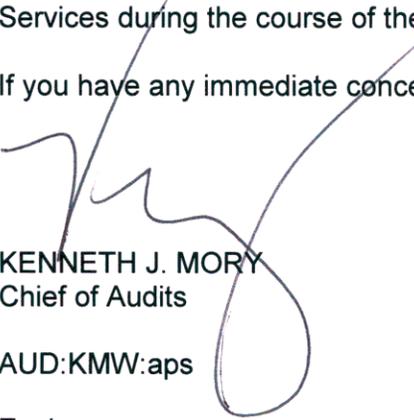
FROM: Kenneth J. Mory
Chief of Audits

FINAL REPORT: DEPARTMENT OF PARKS AND RECREATION OFFICERS' TRANSITION
AUDIT

Enclosed is our report on the Department of Parks and Recreation Officers' Transition Audit (Erbeck – Albright). Although the report includes audit findings, 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:KMW:aps

Enclosure

c: Chandra Wallar, Deputy Chief Administrative Officer, Land Use and Environment Group
Donald F. Steuer, Chief Financial Officer
Tracy M. Sandoval, Assistant Chief Financial Officer/Auditor and Controller
Kathleen Flannery, Group Finance Director, Land Use and Environment Group

DEPARTMENT OF PARKS AND RECREATION 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 Parks and Recreation. 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 the Department of Parks and Recreation. Gary Erbeck and Brian Albright were required to file outgoing and incoming officers' reports, respectively, as of July 31, 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 is to determine whether the outgoing and incoming officials 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. To determine that the reports are reasonably accurate and to provide assurance for the incoming officer, we tested controls designed to establish accountability for the fixed assets, minor equipment, and revolving funds.

This audit was conducted in accordance with auditing standards prescribed by the Institute of Internal Auditors, Inc., as required by California Government Code, Section 1236.

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, except as noted in Findings II and III of the audit report A09-054.

COMMENDATION

The Office of Audits & Advisory Services commends and sincerely appreciates the courteousness and cooperation extended by the Department of Parks and Recreation's officers and staff throughout this audit.

AUDIT TEAM

Kathleen Whitehead, Auditor I