

OFFICE OF AUDITS & ADVISORY SERVICES



OFFICE OF STRATEGY AND INTERGOVERNMENTAL AFFAIRS OFFICERS' TRANSITION AUDIT

FINAL AUDIT REPORT

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County of San Diego

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February 14, 2011

TO: Geoffrey B. Patnoe
Office of Strategy and Intergovernmental Affairs

FROM: James L. Pelletier
Chief of Audits

**FINAL REPORT: OFFICE OF STRATEGY AND INTERGOVERNMENTAL AFFAIRS
OFFICERS' TRANSITION AUDIT**

Enclosed is our report on the Office of Strategy and Intergovernmental Affairs Officers' Transition Audit. 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 questions, please contact me at (858) 495-5661.

JAMES L. PELLETIER
Chief of Audits

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Enclosure

c: Donald F. Steuer, Chief Financial Officer
Tracy M. Sandoval, Assistant Chief Financial Officer/Auditor and Controller
Brian M. Hagerty, Group Finance Director, Finance and General Government Group

INTRODUCTION

Audit Objective	The Office of Audits & Advisory Services (OAAS) has completed an officers' transition audit for the Office of Strategy and Intergovernmental Affairs (OSIA). The objective of the audit was to determine if there is reasonable assurance that the outgoing officer, Sarah E. Aghassi, and incoming officer, Geoffrey B. Patnoe, took appropriate actions and filed complete and accurate reports as of November 19, 2010 in compliance with California Codes, County regulatory requirements, and County policies and procedures. These requirements were explained in the instruction letter provided to each officer.
Background	The County Charter requires that the OAAS conduct 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/transparency, fiscal stability, and continuous improvement.
Audit Scope & Limitations	<p>The reports are the responsibility of the officer who signs them. The OAAS' responsibility is to provide an opinion on the reports based upon the audit.</p> <p>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.</p>
Methodology	OAAS reviewed all the reports filed by the outgoing and incoming officers and obtained supporting documentation to test completeness and accuracy of the reports.

AUDIT RESULTS

Summary	In our opinion, there is reasonable assurance that the outgoing and incoming officers filed complete and accurate reports in compliance with California Codes, County regulatory requirements, and County policies and procedures in connection with an officer's transition.
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COMMENDATION

The Office of Audits & Advisory Services commends and sincerely appreciates the courteousness and cooperation extended by the officers and staff of the Office of Strategy and Intergovernmental Affairs throughout this audit.

Office of Audits & Advisory Services

Compliance **R**eliability **E**ffectiveness **A**ccountability **T**ransparency **E**fficiency

VALUE