

OFFICE OF AUDITS & ADVISORY SERVICES



HHSA CENTRAL AND SOUTH REGIONS OFFICERS' TRANSITION AUDIT

FINAL AUDIT REPORT

Chief of Audits (Acting): Tom Philipp, CIA, CCSA
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County of San Diego

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March 21, 2012

TO: Barbara E. Jimenez, Central and South Regions Director
Health & Human Services Agency

FROM: Thomas G. Philipp
Chief of Audits (Acting)

FINAL REPORT: HHSA CENTRAL AND SOUTH REGIONS OFFICERS' TRANSITION AUDIT

Enclosed is our report on the HHSA Central and South Regions Officers' Transition Audit. As there are no findings and recommendations in the report, no audit response is required.

Thank you for the courtesousness 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) 495-5665.

THOMAS G. PHILIPP
Chief of Audits (Acting)

AUD:JLC:aps

Enclosure

c: Nick N. Macchione, Director, Health & Human Services Agency
Donald F. Steuer, Chief Financial Officer
Tracy M. Sandoval, Assistant Chief Financial Officer/Auditor and Controller
Michael Van Mouwerik, Executive Finance Director, Health & Human Services Agency

INTRODUCTION

Audit Objective

The Office of Audits & Advisory Services (OAAS) has completed an officers' transition audit for the Health and Human Services Agency (HHS) – Central and South Regions. The objective of the audit was to determine if there is reasonable assurance that the outgoing officer, Rene G. Santiago, and incoming officer, Barbara E. Jimenez, took appropriate actions and filed required reports as of January 26, 2012 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

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.

This audit was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing prescribed by the Institute of Internal Auditors as required by California Government Code, Section 1236.

Methodology

OAAS reviewed all the reports filed by the outgoing and incoming officers, obtained supporting documentation, and performed limited internal control testing.

AUDIT RESULTS

Summary

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

Office of Audits & Advisory Services

C ompliance R eliability E ffectiveness A ccountability T ransparency E fficiency

VALUE