

# OFFICE OF AUDITS & ADVISORY SERVICES



## HHSA PUBLIC HEALTH SERVICES OFFICERS' TRANSITION AUDIT

*FINAL AUDIT REPORT*

Chief of Audits: Julie B. Nieminski, CPA, CIA, CFE, CISA, MPA  
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# County of San Diego

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July 31, 2012

**TO:** Rick Wanne, Public Health Administrator  
HHSA – Public Health Services

**FROM:** Julie B. Nieminski  
Chief of Audits

**FINAL REPORT: HHSA PUBLIC HEALTH SERVICES OFFICERS' TRANSITION AUDIT**

Enclosed is our report on the HHSA Public Health Services 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.

**JULIE B. NIEMINSKI**  
Chief of Audits

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

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<b>Audit Objective</b>	The Office of Audits & Advisory Services (OAAS) has completed an officers' transition audit for the Health and Human Services Agency Public Health Services. The objective of the audit was to determine if there is reasonable assurance that the outgoing officer, Charles Matthews, and incoming officer, Rick Wanne, took appropriate actions and filed required reports as of May 4, 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.
<b>Background</b>	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 and ethical conduct; fiscal stability; and continuous improvement and innovation.
<b>Audit Scope &amp; Limitations</b>	<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 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.</p>
<b>Methodology</b>	OAAS reviewed all the reports filed by the outgoing and incoming officers, obtained supporting documentation, and performed limited internal control testing.

## AUDIT RESULTS

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<b>Summary</b>	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.
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### Office of Audits & Advisory Services

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VALUE