



# County of San Diego, California

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## Auditor and Controller

*Final  
Report*

### First 5 Commission Officers' Transition Audit

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

December 2009  
Report No. A10-035



**COUNTY OF SAN DIEGO**  
**INTER-DEPARTMENTAL CORRESPONDENCE**

December 17, 2009

**TO:** Barbara Jimenez, Director  
First 5 Commission

**FROM:** James L. Pelletier  
Chief of Audits

**FINAL REPORT: FIRST 5 COMMISSION OFFICERS' TRANSITION AUDIT**

Enclosed is our report on the First 5 Commission Officers' Transition Audit (Zinser - Jimenez). 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 questions, please contact me at (858) 495-5661.

**JAMES L. PELLETIER**  
Chief of Audits

AUD:FDL:aps

Enclosure

c: Nick Macchione, Director, Health & Human Services Agency  
Donald F. Steuer, Chief Financial Officer  
Tracy M. Sandoval, Assistant Chief Financial Officer/Auditor and Controller  
Terry Hogan, Group Finance Director, Health & Human Services Agency

## **FIRST 5 COMMISSION OFFICERS' TRANSITION AUDIT**

In accordance with the County Charter, the Office of Audits & Advisory Services (OAAS) has completed an officers' transition audit for the First 5 Commission. 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 First 5 Commission. Joan Zinser and Barbara Jimenez were required to file outgoing and incoming officers' reports, respectively, as of September 11, 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.

### **COMMENDATION**

The Office of Audits & Advisory Services commends and sincerely appreciates the courteousness and cooperation extended by the First 5 Commission's officers and staff throughout this audit.

### **AUDIT TEAM**

Franco Lopez, Auditor II