

OFFICE OF AUDITS & ADVISORY SERVICES



THE OFFICE OF EMERGENCY SERVICES OFFICERS' TRANSITION AUDITS

FINAL AUDIT REPORT

Chief of Audits: Julie Nieminski, CPA, CIA, CFE, CISA, MPA
Senior Audit Manager: Tom Philipp, CIA, CCSA
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Senior Auditor: Joseph Kelly, Jr., CPA, CGFM

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County of San Diego

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June 29, 2012

TO: Holly R. Crawford, Director
Office of Emergency Services

FROM: Julie B. Nieminski
Chief of Audits

FINAL REPORT: THE OFFICE OF EMERGENCY SERVICES OFFICERS' TRANSITION AUDITS

Enclosed is our report on the Office of Emergency Services Officers' Transition Audits (Lane to Reddick and Reddick to Crawford). We have reviewed your responses to our recommendations and have attached them to the audit report.

The actions taken and/or planned, in general, are responsive to the recommendations in the report. As required under Board Policy B-44, we respectfully request that you provide quarterly status reports on the implementation progress of the recommendations. The Office of Audits & Advisory Services will contact you or your designee near the end of each quarter to request your response.

Also attached is an example of the quarterly report that is required until all actions have been implemented. To obtain an electronic copy of this template, please contact Joseph Kelly at (858) 495-5655.

If you have any questions, please contact me at (858) 495-5661.

JULIE B. NIEMINSKI
Chief of Audits

AUD:JKJ:aps

Enclosure

c: Ronald J. Lane, Deputy Chief Administrative Officer, Public Safety Group
Donald F. Steuer, Chief Financial Officer
Tracy M. Sandoval, Assistant Chief Financial Officer/Auditor and Controller
Dorothy Y. Thrush, Group Finance Director, Public Safety Group

INTRODUCTION

Audit Objective	The Office of Audits & Advisory Services (OAAS) has completed officers' transition audits for the Office of Emergency Services (OES). The objective of the audits was to determine if there is reasonable assurance that the outgoing officer, Ronald J. Lane and the interim incoming officer, Herman P. Reddick, as well as the outgoing officer, Herman P. Reddick, and the incoming officer, Holly R. Crawford, took appropriate actions and filed required reports as of October 7, 2011 and November 18, 2011, respectively, 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 audits.</p> <p>The audits were conducted in accordance 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>
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, except for the following items:
Finding I:	<p>Insufficient Management Controls over the Preparation of Fiscal Reports</p> <p>OAAS identified significant errors in the fiscal reports provided by OES as part of the officer transition documentation. Specifically:</p>

- Trust Fund #49211 with a balance of \$1,181,605 and Trust Fund #49214 with a balance of \$37,471 were excluded from the reports;
- The OES Trust Liabilities reports erroneously included Trust Fund #61031 with a balance of \$32,397. While this trust fund is currently managed by OES staff, the trust fund has been assigned to the Public Safety Group (PSG) and should not be reported by OES; and
- The Accounts Receivable report provided for November 2011 excluded Account #11003 with a total receivable of \$2,681,407.

As stated by OES management, staff's knowledge and ability to prepare complete and accurate fiscal reports is limited due to the absence of key personnel. OES management also indicated that insufficient training may have contributed to the errors found.

Fiscal reports should include complete, accurate, and reliable data. Errors on fiscal reports that are not detected and corrected could result in management and others relying on incorrect data.

Recommendation:

OES should implement adequate control activities designed to provide reasonable assurance that fiscal reports are accurate and complete. More specifically:

1. Develop a desk manual for staff responsible for preparing fiscal reports. This manual should provide sufficient guidance to staff to allow them to prepare complete and accurate fiscal reports;
2. Enhance the review and reconciliation process for the preparation of fiscal reports. This process should provide reasonable assurance that the reports have been reviewed for accuracy and completeness by the appropriate personnel; and
3. Provide sufficient training to staff to ensure that they can perform their duties effectively.

Finding II:

Un sighted Fixed Assets

OAAS tested a sample of five fixed assets and found that two assets totaling \$16,700 could not be located, as shown on the following table.

Asset No	Description	Amount
1016715	Secure Scanner	\$10,534.33
1000008	Compaq Computer	\$ 6,166.86

The County of San Diego Administrative Manual, Item No. 0050-02-1 (Admin Manual) requires department heads to be responsible for all property assigned to them. These responsibilities include the identification and control of these assets, the filing of physical inventories, and the submission of reports as specified by the County Board of Supervisors.

OES staff stated that the scanner was transferred to the Probation Department, but the inventory records were not updated to remove this asset from their records. They also indicated that the computer had been disposed of in 1999 or 2004 but was not taken off inventory records. As a result, the OES Fixed Asset Register Report is not adequately maintained and balances on inventory certificates are inaccurate.

Recommendation:

To improve the accuracy and reliability of fixed asset reporting, OES should:

1. Strengthen controls to ensure that asset dispositions are recorded properly. Further, Form 253 should be submitted to make necessary adjustments to the Oracle Fixed Asset Module (OFAM); and
2. Provide sufficient training to staff to ensure that they can perform their duties effectively.

Finding III:**Errors Found on the Minor Equipment Listing**

OAAS tested a small sample of minor equipment items and could not obtain reasonable assurance that the Minor Equipment and Books Inventory Certificates (AUD Form 501) are accurately presented. Exceptions were noted in the following areas.

- **Assets Recorded But Not Sighted.** A Dell Power edge computer with accessories, listed at \$7,846, and dated FY 03/04, could not be located; and
- **Assets Sighted But Not Recorded.** During a walkthrough of the facilities, OAAS sighted a notebook computer cart that was not recorded on the minor equipment listing. A similar cart is listed at \$1,862.

Also, two minor equipment items had no identifier decals affixed to them.

In accordance with the Admin Manual, department heads are required to maintain listings of minor equipment items for which they are responsible, adding new items as they are received, and deleting items that are disposed of or no longer in use. The Admin Manual also requires that department affix unnumbered "County of San Diego" decals to these assets.

OES staff indicated that the errors related to minor equipment were caused by insufficient controls over the administration of minor equipment. In addition, OES has not sufficiently monitored and reviewed the physical inventory process.

The lack of adequate controls over minor equipment increases the risk of lost or misappropriated equipment going unnoticed. Further,

the errors found resulted in the minor equipment balances being inaccurately reported on the inventory certificates.

Recommendation:

OES should improve procedures for maintaining accurate reporting for all minor equipment items in accordance with the Administrative Manual. At a minimum, OES should:

1. Remove the item from the minor equipment list when a minor equipment item is salvaged, or add it when an item is purchased;
2. Ensure that decals are affixed to all minor equipment;
3. Make the necessary adjustments to the minor equipment listings following the physical inventory, or as noticed; and
4. Provide sufficient training to staff to ensure that they can perform their duties effectively.

Office of Audits & Advisory Services

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DEPARTMENT'S RESPONSE



County of San Diego Office of Emergency Services
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Phone: (858) 565-3490 Fax: (858) 565-3499
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June 26, 2012

RECEIVED

TO: Julie B. Nieminski
Chief of Audits

FROM: Holly Crawford, Director
Office of Emergency Services

JUN 29 2012

OFFICE OF AUDITS &
ADVISORY SERVICES

DEPARTMENT RESPONSE TO AUDIT RECOMMENDATIONS: THE OFFICE OF EMERGENCY SERVICES OFFICERS' TRANSITION AUDITS

Finding I: Insufficient Management Controls over the Preparation of Fiscal Reports

OAAS Recommendation: OES should implement adequate control activities designed to provide reasonable assurance that fiscal reports are accurate and complete.

1. Develop a desk manual for staff responsible for preparing fiscal reports. This manual should provide sufficient guidance to staff to allow them to prepare complete and accurate fiscal reports.
2. Enhance the review and reconciliation process for the preparation of fiscal reports. This process should provide reasonable assurance that the reports have been reviewed for accuracy and completeness by the appropriate personnel; and
3. Provide sufficient training to staff to ensure that they can perform their duties effectively.

Action Plan: OES agrees with the recommendation provided by OAAS. The ability of OES to prepare the transition audit fiscal reports was limited at that time due to the absence of key personnel responsible for preparing fiscal reports. During the time the transition audit took place, the department's lead financial staff was on maternity leave, one finance employee was on staff, and an employee from a different department was temporarily assisting OES with finance duties.

1. OES has developed Transition Audit Policies and Procedures for staff responsible for preparing fiscal reports related to transition audits. The procedure manual is a detailed step by step guide to fill out the forms required to prepare the fiscal reports required during a transition audit. The manual also details how to run the corresponding reports. **See attachment A.**

Unified San Diego County Emergency Services Organization

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Completion Date: Completed. May 11, 2012

2. All fiscal reports prepared by OES finance staff are routed to the next level supervisor in order to enhance the review process. Fiscal reports will not be submitted to the requesting department or agency until they have been reviewed by the appropriate party. The reviewing staff will initial the fiscal report as reviewed before it goes to OES Director or Assistant Director for signature.

Completion Date: Completed. June 26, 2012.

3. OES Finance staff will be assigned to take Oracle specific LMS training related to their financial duties. The training will be selected and monitored by their supervisor. Furthermore, staff will be required to attend Countywide and Group specific training as it becomes available.

Completion Date: Completed. Training is ongoing.

Contact Information for Implementation: Madeline Smith, Senior Accountant

Finding II: Unsighted Fixed Assets

OAAS Recommendation: To improve the accuracy and reliability of fixed asset reporting; OES should:

1. Strengthen controls to ensure that asset dispositions are recorded properly. Further, form 253 should be submitted to make necessary adjustments to the Oracle Fixed Asset Module (OFAM); and
2. Provide sufficient training to staff to ensure that they can perform their duties effectively

Action Plan: OES agrees with the recommendation provided by OAAS. OES notes that the two staff that had overseen and were familiar with the inventory and inventory management of the department had recently left the department prior to the audit, resulting in newly appointed staff attempting to provide the auditors with explanations of historical equipment transfers and adjustments of which they were unfamiliar. Nonetheless, in this review, it was identified that procedures for managing the subset of county funded equipment should be strengthened. OES has corrected the fixed asset report. The required Forms 253 have been submitted to the Auditor & Controller to transfer and/or dispose of fixed asset equipment that no longer should be included in the OFAM for OES.

1. OES developed a Capital Assets and Minor Equipment Policy for the department and this was distributed to all employees of OES at the staff meeting. The Finance supervisor discussed this policy with the finance staff and continues to reiterate the importance of updating the fixed asset equipment inventory. **See attachment B**

Completion Date: Completed. January 1, 2012

2. OES Finance Staff will develop a step by step procedure on how to update equipment inventory lists, and the procedure to follow in order to transfer, dispose, and loan equipment. Furthermore, the procedure will include information on how often to update the inventory and the forms required to fill out at year end. OES will spot check inventory at regular intervals to ensure that procedures are being followed.
Completion Date: September 30, 2012
3. OES Finance staff will be assigned to take Oracle specific LMS training related to their financial duties. The training will be selected and monitored by their supervisor. Furthermore, staff will be required to attend Countywide and Group specific training as it becomes available.
Completion Date: Completed. Training is ongoing.

Contact Information for Implementation: Madeline Smith, Senior Accountant

Finding III: Errors Found on the Minor Equipment Listing

OAAS Recommendation: OES should improve procedures for maintaining accurate reporting for all minor equipment items in accordance with the Administrative Manual. At a minimum, OES should:

1. Remove the item from the minor equipment list when a minor equipment item is salvaged, or add it when an item is purchased;
2. Ensure that decals are affixed to all minor equipment;
3. Make the necessary adjustments to the minor equipment listings following the physical inventory, or as noticed; and
4. Provide sufficient training to staff to ensure that they can perform their duties effectively.

Action Plan: OES agrees with the recommendation provided by OAAS. OES notes that the two staff that had overseen and were familiar with the inventory and inventory management of the department had recently left the department prior to the audit, resulting in newly appointed staff attempting to provide the auditors with explanations of historical equipment transfers and adjustments of which they were unfamiliar. Nonetheless, in this review, it was identified that procedures for managing the subset of county funded equipment should be strengthened.

1. OES already has taken steps to correct the minor equipment list. The maintenance of the minor equipment has been assigned to the Accounting Technician (AT), under the supervision of the Senior Accountant. Currently OES staff is in the process of updating the minor equipment inventory list, which properly describes the equipment, date purchased, inventory tag number, and other information that will ensure the item

is easily located and identified during the physical inventory. Staff is in the process of locating all the minor equipment and entering the information in the equipment inventory list. The AT will update the list when an item has changed location, is salvaged, or a new item is purchased. In addition, equipment tags will be affixed to the items which do not currently have one, and procedure will be established to ensure new equipment tags are issued and affixed to new minor equipment purchases.
Completion Date: In progress

2. OES developed a Capital Assets and Minor Equipment Policy for the department and this was distributed to all employees of OES at the staff meeting. The Finance supervisor discussed this policy with the finance staff and continues to reiterate the importance of updating the fixed asset equipment inventory. **See attachment B**
Completion Date: Completed. January 1, 2012
3. OES Finance Staff will develop a step by step procedure on how to update equipment inventory lists, and the procedure to follow in order to transfer, dispose, and loan equipment. Furthermore, the procedure will include information on how often to update the inventory and the forms required to fill out at year end. OES will spot check inventory at regular intervals to ensure that procedures are being followed.
Completion Date: September 30, 2012
4. The Accounting Technician is currently being trained on how to complete, and update the minor equipment inventory. In addition, OES Finance staff will be assigned to take Oracle specific LMS training related to their financial duties. The training will be selected and monitored by their supervisor.
Completion Date: Completed. Training is ongoing.

Contact Information for Implementation: Madeline Smith, Senior Accountant

If you have any questions, please contact me at (858) 715-2201

Sincerely,



Holly Crawford
Director
Office of Emergency Services

ATTACHMENT A**COUNTY OF SAN DIEGO
OFFICE OF EMERGENCY SERVICES (OES)
ADMINISTRATIVE MANUAL**

SUBJECT: TRANSITION AUDITS**EFFECTIVE DATE:** JANUARY 1, 2012**PAGE****1 OF 3**

REFERENCE:

Charter of the County of San Diego, Section 801.1:
<http://www.sdcountry.ca.gov/cob/docs/charter.pdf>

PURPOSE: To establish an OES Transition Audit policy to specify the responsibilities, reports and actions required of the Outgoing and Incoming Department Head (DH).

BACKGROUND

Certain reports and actions are required of the DH upon leaving office for any reason. The Auditor and Controller, Office of Audits and Advisory Services (OAAS) is responsible for performing a transition audit of the reports and actions of both the outgoing and incoming DH. Anyone who is filling the position as an acting DH will also follow this procedure.

POLICY:

OES will inform the OAAS of the departure or change in DH and provide the proper effective date. OAAS will send a letter and transition packet with applicable forms to the appropriate officers.

The packet will be completed by OES Finance Officer (FO) and sent to the OAAS for a completeness review. When it is complete OAAS will release the last paycheck of the outgoing DH. All applicable forms are to be completed within 30 days of the date that the change of office occurs and submitted to OAAS via OES FO. At a later date OAAS will do an audit of all paperwork in the packet and report to the incoming Director.

EXAMPLES OF ACCOUNTABILITY REQUIRED:**Outgoing Department Head**

1. Trust Fund Balances
2. Materials and Supplies Inventory Certificate
3. Minor Equipment Inventory Certificate
4. Petty Cash Count and Reconciliation
5. Fixed Assets Inventory Certificate
6. Accounts Receivable Reports, including Invoice and Receipt (On Account) Balances
7. Other as needed – closing bank accounts or changing signature authorizations; destruction of signature stamps
8. Complete final Statement of Economic Interest (Form 700)

ATTACHMENT A

**COUNTY OF SAN DIEGO
OFFICE OF EMERGENCY SERVICES (OES)
ADMINISTRATIVE MANUAL**

SUBJECT: TRANSITION AUDITS

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Incoming Department Head

1. Taking and Subscribing the oath of office
2. Acceptance of true copies of Inventories provided by outgoing officer: Materials and Supplies, Minor Equipment, and Fixed Assets
3. Acceptance of Trust Fund Liabilities, Accounts Receivables, and Petty Cash
4. Filing of completed signature authorizations – requisitions, trust funds (YE-203c), Purchasing and Contracting (P&C 119-A), and bank accounts
5. Accounts Receivable authorizations
6. Review of Board-approved Incompatible Activities Rules
7. Preparation and filing of Conflict of Interest Disclosure Statement (AUD 263)
8. Complete Statement of Economic Interest (Form 700)

OES POSITIONS SUBJECT TO TRANSITION AUDIT:

Director, OES

ATTACHMENTS:

1. Desk Procedure Manual: Transition Audit Procedure

QUESTIONS/INFORMATION:

For Any questions of further information contact OES Finance Unit; O-25; Phone (858)715-2208.

SUNSET DATE: January 12, 2014

APPROVED: *Herman Reddick*
Herman Reddick
Assistant Director

ATTACHMENT A

**COUNTY OF SAN DIEGO
OFFICE OF EMERGENCY SERVICES (OES)
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Updated: 5/1/2012

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POLICY

See County of San Diego, Office of Emergency Services Administrative Manual: Transition Audits for information on the Policy

PROCEDURE

Employee Roles:

- **OES Administrative Secretary:**
Receives letters from OAAS for both the Outgoing and the Incoming Department Heads (DH). **Immediately** disseminated to the appropriate people involved - below
- **Outgoing Department Head:**
Receives the letter addressed to them and ensures OES Finance Unit/Finance Officer (FO) receives the forms attached to the letter. The FO will complete all the forms, and gather the required documentation.
- **Finance Officer (FO):**
 - Forms need to be filled out and sent to OAAS **within 10** days from the date outgoing DH leaves office or from the date of the letter.
 - Receives a copy or original letters (Outgoing & Incoming) and the related appendix/attachment forms.
 - Collects all the documents and completes all the forms required from both the incoming and outgoing DH
 - **NOTE:** Some of the forms have a box for each DH to sign; Ensure that all the forms have both signatures. Make copies and attach to outgoing and incoming packets.
 - Performs the required research, reconciliations, inventory, etc. and gathers backup documentation.
 - Completes the forms and routes to the outgoing DH for signature.
 - Collects the signed forms from the outgoing DH and route the appropriate forms to the incoming DH, which requires their signature.
 - Check-marks the boxes for every item that is required. After all the documents are gathered, check the boxes to make sure all documents are included in each of the letters (Incoming and Outgoing).
 - Forward to OAAS as required.

OUTGOING DEPARTMENT HEAD (DH)

The outgoing DH will receive a letter from OAAS, "Reports and/or Actions required of Outgoing County Officers other than the Board of Supervisors" – Ensure Finance Officer receives the letter and the forms.

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All forms will be included with the letter received from OAAS. if not please contact the auditor in charge to get a copy of the required forms.

Trust Fund Balances

- A. Fill out the Report of Trust Liabilities form see attachment A
- a) Enter department name
 - b) List all the trust funds found in the TF/AF Trust Fund/Agency Fund System
 - 1) Go to <http://insite.sdcountry.ca.gov/fg3/ac/Pages/services.aspx> - Auditor & Controller Trust Fund Application
 - 2) Login as a guest
 - 3) In the "select a search category" box select – **DEPARTMENT**
 - 4) In the drop down menu select – **OFFICE OF EMERGENCY SERVICES**
 - 5) Press "Find your fund" – Print this page

The screenshot displays the 'TF/AF Trust Fund/Agency Fund Update Application' web interface. The main heading is 'Fund Search Screen'. Below the heading, there are three dropdown menus, each labeled 'Select a Search Category'. A 'Find Your Funds' button is located below the dropdowns. The page also includes a 'Logout' link and a block of instructions: 'Instructions: You may search up to three criteria. If you get a "No matches found" error, modify your criteria or broaden your criteria to get the results required. If you know the fund number you are looking for, just use the first search criteria and choose "Oracle Fund". That will produce a list of all available fund numbers to choose from.' At the bottom of the page, there is a disclaimer: 'All information is provided as is without warranty. The user assumes all responsibility for any use of the information. All information is subject to change without notice. All information is confidential and its disclosure is prohibited. All information is the property of the County of San Diego Office of Emergency Services.' The browser window title is 'CWM - TF/AF Update Application - Windows/Internet Explorer'.

- c) Enter the rest of the information from the search above onto the form. Attach the print out as the back up to the form.
- d) In the first box at the bottom of the form (left side) – Outgoing will select one of the two options:
 - 1) Verify the necessity for retaining this fund, **OR**
 - 2) Request this fund to be deleted from the Oracle index

Updated 5/11/2012

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- e) Outgoing DH – Date, enter the City, and Sign under “Signature of Outgoing Officer and/or Authorized Agent”
- B. Forward the originals to the **incoming DH** after signature and send a copy to OAAS.

Materials & Supplies Inventory Certification

In accordance with Government Code 24051

- A. Determine if year-end inventory will be used or if a new physical inventory needs to be performed (If it is agreeable to both officers, an estimated inventory may be filed in lieu of an actual physical count)
- B. Follow the department’s inventory policy/procedure
- C. Print the inventory excel or database to use as back-up documentation for the certificate (Check the Triennial inventory) S:\Common\Analyst Files\Triennial Inventory
- D. Fill out the **Materials and Supplies Inventory Certificate** form **see attachment B**
 - a) Enter department name
 - b) Enter an “X” in the appropriate box – Cost, Present Retail Value or Estimated value (this will depend on whether a physical inventory was performed and whether the cost was actual or estimated)
 - c) If Other basis was used to determine cost – Please explain
 - d) Perpetual inventory: Answer is **NO**
 - e) The total value of the inventory – enter the date the inventory was performed, and the value at that time (make sure this information matches the backup documentation)
 - f) Outgoing DH – Date, enter the City, and Sign under “Signature of Outgoing Officer and/or Authorized Agent”
- E. Forward the originals to the **incoming DH** after signature and send a copy to OAAS.

Minor Equipment and Books Inventory Certification

In accordance with Government Code 24051

- A. Determine if year-end inventory will be used or if a new physical inventory needs to be performed (If it is agreeable to both officers, an estimated inventory may be filed in lieu of an actual physical count)
- B. Follow the department’s inventory policy/procedure
- C. Print the inventory excel or database to use as back-up documentation for the certificate (Check the Triennial inventory) S:\Common\Analyst Files\Triennial Inventory
- D. Fill out the **Minor Equipment and Books Inventory Certificate** form **see attachment C**
 - a) Enter department name
 - b) Enter an “X” in the appropriate box – Actual Cost, Estimated value, or Other basis (this will depend on whether a physical inventory was performed and whether the cost was actual or estimated)

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- c) If Other basis was used – Please explain
 - d) Outgoing DH to certify:
 - 1) Enter # of pages included (this form, plus the backup pages)
 - 2) Enter Department Name
 - 3) Enter the High org (A3120)
 - 4) Enter date the inventory was perform/updated
 - 5) The total value of the inventory – enter the date the inventory was performed, and the value at that time (make sure this information matches the backup documentation)
 - e) Outgoing DH – Date, enter the City, and Sign under “Signature of Outgoing Officer and/or Authorized Agent”
- E. Forward the originals to the **incoming DH** after signature and send a copy to OAAS.

Petty Cash Reconciliation

- A. Petty Cash custodian is to perform an actual Petty Cash reconciliation as of the “**date of change**” – this the outgoing DH leaves, and the incoming DH enter office.
- B. Fill out the **Petty Cash Reconciliation** form **see attachment D**. Follow the Departments Petty Cash policy S:\Common\Admin Manual\FINANCE\Petty Cash 1-16-12.docx
 - a. Enter date the count is performed
 - b. Bills on hand – count all the bills and enter the # of bills and the total of each denomination
 - c. Coins on hand – count all the coins and enter the # of coins and the total of each denomination
 - d. In the table (Payee, Amount, Date, Purpose) list all pending petty cash items (petty cash that has been paid out, but has not been yet reimbursed by A&C on a “Petty Cash claim.”
 - e. The total in the **Total of Petty Cash Fund** should equal the total of the actual petty cash fund. Research any discrepancies/differences.
 - f. Outgoing DH – Date, enter the City, and Sign under “Signature of Outgoing Officer and/or Authorized Agent”
- C. Forward the originals to the **Incoming DH** after signature and send a copy to OAAS

Fixed Asset Inventory

In accordance with Government Code 24051

- A. Fill out the **Capitalized Property Inventory Certificate** form **see attachment E**
 - a) Enter the date to coincide with the departure date of DH – Run the “Fixed Asset Register report” based on this date – Use this report for back up (see below for steps)
 - b) Enter department name

Updated 5/11/2012

**COUNTY OF SAN DIEGO
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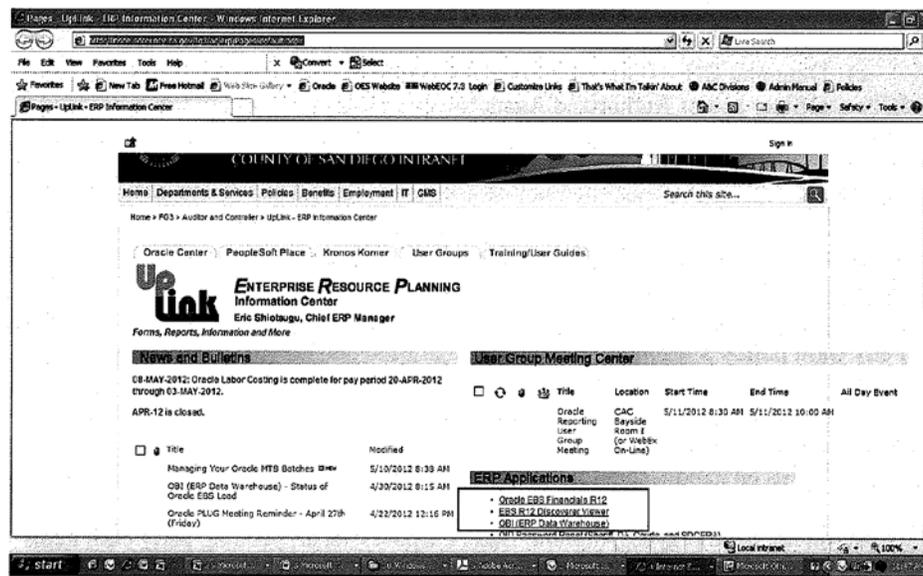
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- c) List all the capitalized Property that is owned by OES – as of FY11-12 OES only owned Furniture & Equipment – see the year end folder for more information
S:\Common\Analyst Files\Year End Reports
- 1) Sign on to “Oracle EBS Financials R12” system -
<http://insite.sdcountry.ca.gov/fg3/ac/erp/Pages/default.aspx> - (only employees who has FA Inquiry responsibility in Oracle will be able to run the report – Otherwise contact A&C PRGA office



Updated 5/11/2012

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OFFICE OF EMERGENCY SERVICES (OES)
DESK PROCEDURE MANUAL**

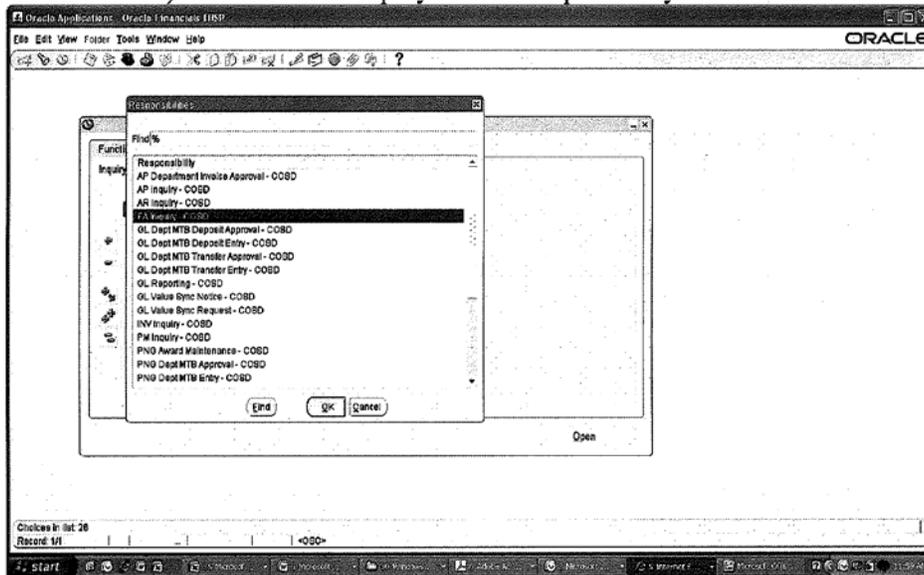
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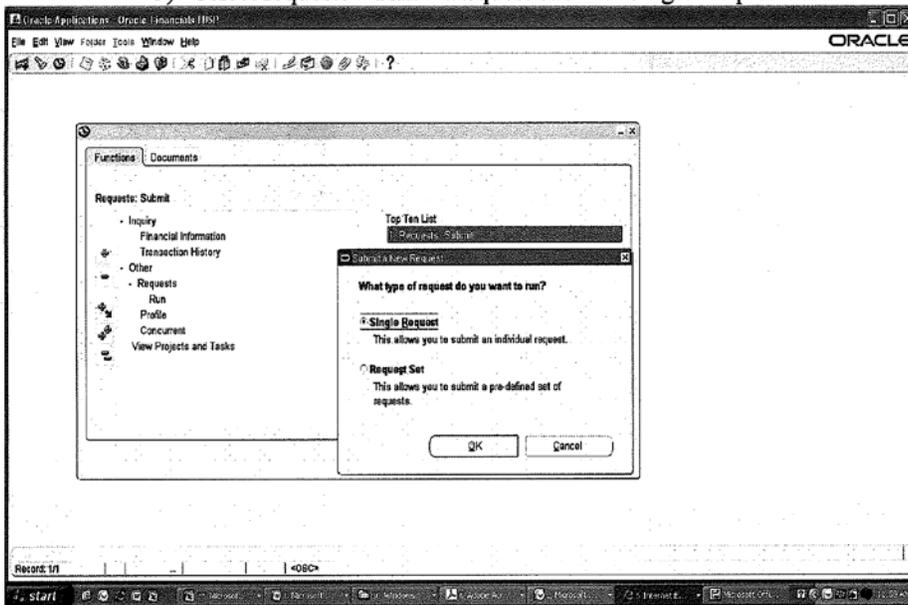
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2) Select The FA Inquiry – COSD responsibility



3) Select requests – Run – Request submit- Single Request - OK



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OFFICE OF EMERGENCY SERVICES (OES)
DESK PROCEDURE MANUAL**

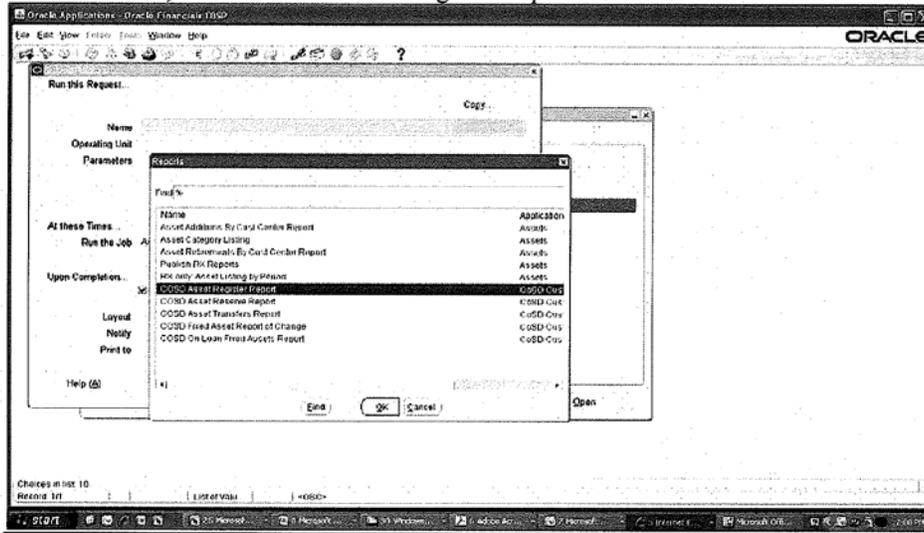
SUBJECT: TRANSITION AUDITS PROCEDURE

EFFECTIVE DATE: JANUARY 1, 2012

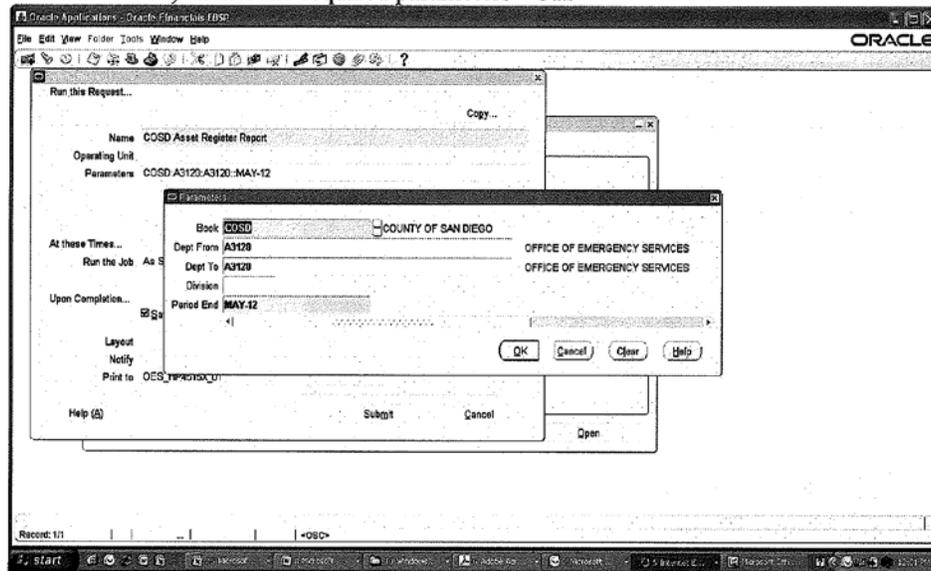
PAGE

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4) Select COSD Asset Register Report - OK



5) Enter the required parameters - OK



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COUNTY OF SAN DIEGO
OFFICE OF EMERGENCY SERVICES (OES)
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- 6) Run and print the report to use as back up documentation for the total reported on the Capitalized Property Inventory Certificate form.
- d) Outgoing DH – Date, enter the City, and Sign under “Signature of Outgoing Officer and/or Authorized Agent”

IMPORTANT: Repeat the steps above for all the funds (County & Trust) which have Capital Assets (CA) – as of FY11-12 both OES – A3120 and HAZMAT Trust - A9170 have CA

- B. Forward the originals to the Incoming DH after signature and send a copy to OAAS

Accounts Receivable

- A. Fill out the Detail of Account Receivable form see attachment F

- a) Enter Department Name
- b) Enter A/R account #

NOTE: Make sure to include all the AR accounts on the report of Accounts Receivables – Run AR reports from Oracle in order to reconcile the OES files and AR balances with current AR balances. As of FY11-12 OES had AR balances in acct 11063 & 11003 (grant awards)

- c) Enter Fund # (as of FY11-12: Fund 10100 general fund & Trust Fund 49211 HAZMAT)
- d) List each customer name (who the receivable is from)
- e) Description: i.e. FY10 EMPG, FY11 SHGP
- f) Enter Amount from Federal, State, or Other
- g) Revenue account (for grant related a discovery report or a SEFA report will be very helpful to gather the information) – Also see YE accruals
- h) Outgoing DH – Date, enter the City, and Sign under “Signature of Outgoing Officer and/or Authorized Agent”

- B. Backup documentation - Request information from the AR custodian (Currently the Accounting Technician is responsible for the AR accounts) – Information can also be obtained from the following files - S:\Common\Analyst Files\ACCOUNTS RECEIVABLE OR the following reports will help gather information:

- a) Log on to OBI (ERP Data warehouse)
- b) Select “Oracle EBS Financials” from the menu
- c) Scroll down to “Receivables”
- d) From the list of AR reports, choose the one that will give the most complete information.

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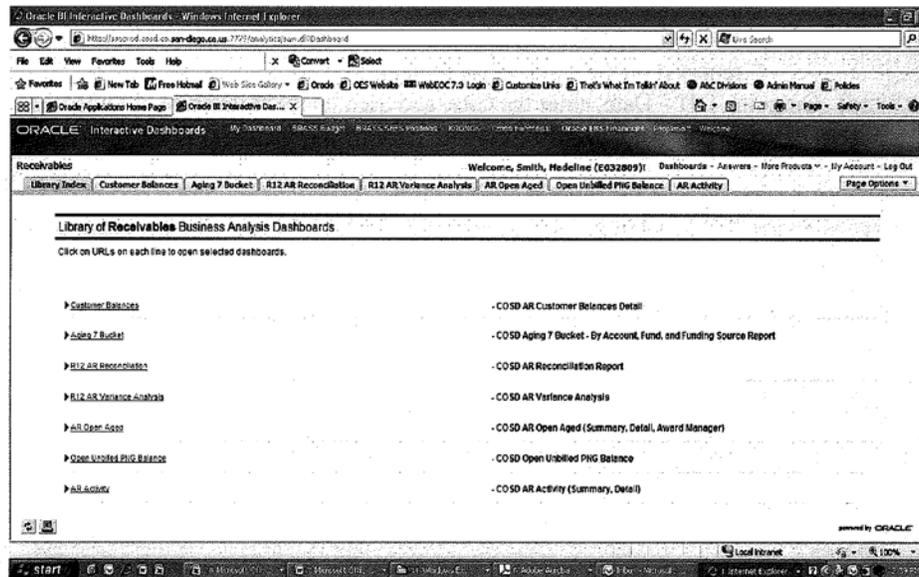
**COUNTY OF SAN DIEGO
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C. Forward the originals to the **Incoming DH** after signature and send a copy to OAAS

Closing Out Bank Accounts

This step is completed only if it is required. It can be done by either officer concerned, or by the bank, or simply by changing signature authorization.

Other Business Affidavit

A. Fill out the **Outgoing Officer Affidavit Completion of Other Business** form **see attachment G**

- a) Print Name
- b) Name of incoming officer
- c) Check the box that applies
 - i. "All required business completed" OR
 - ii. "All required business completed, except as follows:"
- d) Outgoing DH – Date and Sign under "Signature of Outgoing Officer"

B. Forward the originals to the **Incoming DH** after signature and send a copy to OAAS

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**COUNTY OF SAN DIEGO
OFFICE OF EMERGENCY SERVICES (OES)
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Statement of Economic Interest

- A. To be completed by the Outgoing DH – Form 700 – See sample print out **attachment H**
- B. Form can be obtained and filled out at
http://www.sdcounty.ca.gov/cob/conflict_interest/info.html
 - a) DH – Enter name
 - b) Office/Agency
 - c) Jurisdiction of Office
 - d) Type of Statement: for Outgoing DH it should be “leaving Office”
 - e) Schedule summary, if applicable
 - f) Verification – Enter address, phone, and email
 - g) Print out
 - h) Sign and date

INCOMING DEPARTMENT HEAD (DH)

Will take and subscribe to the oath of office. If new to the County or have never taken the oath of office, it is required that they do so in accordance with the Government Code 1360. **The forms are available and filed at the Department of Human Resources.**

NOTE: The following forms will be received from the Outgoing DH already signed; the Incoming DH will review and sign where appropriate to accept responsibility:

- 1. Report of Trust Fund – Attachment A
- 2. Materials and Supplies Inventory Certificate – Attachment B
- 3. Minor Equipment and Books Inventory Certificate – Attachment C
- 4. Petty Cash Reconciliation – Attachment D
- 5. Capitalized Property Inventory Certificate – Attachment E
- 6. Detail of Accounts Receivable – Attachment F

Request for Changing a Petty Cash Revolving Fund

- A. Fill out **“Request for Establishing or Changing a Petty Cash Revolving Fund”** – See **attachment I**
 Print the form from:
<http://insite.sdcounty.ca.gov/fg3/ac/erp/Documents/pettycashrevolving.doc>
 - a) Date
 - b) Enter Department
 - c) Select: “Change in Office From”

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COUNTY OF SAN DIEGO
OFFICE OF EMERGENCY SERVICES (OES)
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- d) Enter the Outgoing DH name
 - e) Enter the Incoming DH name
 - f) Enter the Effective date (the date the Incoming DH took office)
 - g) Incoming DH will sign the form
- B. File the form with Auditor & Controller Dept. – Keep a copy to forward to OAAS

Signature Authorizations

Complete signature authorizations as required. Some examples are:

- A. Fill out form P&C 119-A: Authorizes employees to sign Form 253 “Property & Loan or Transfer Requests) - **See attachment J**
- B. Fill out form YE – 203c “Delegation of Authority to Sign Requisitions for Warrants on Trust Funds” - <http://insite.sdcountry.ca.gov/fg3/ac/Pages/oracleyearend.aspx>
 - a) “From:” Enter Department Name and business unit – OES
 - b) Enter new DH name, department’s name & Organizational Unit (for OES it is A3120)
 - c) Enter a list of trust funds (or attach a separate sheet with the list) – NOTE: ensure that the list is the same as the one used for the **REPORT OF TRUST FUNDS**
 - d) Specimen Signature: it is a list of employees authorized to sign the warrants on trust funds.
 - e) Enter an “X” in the appropriate line – see form
 - f) Sign, enter the name of the preparer and their phone #
- C. File the form with Auditor & Controller Dept. – Keep a copy to forward to OAAS

Board-approved Incompatible Activities Rules

The Incoming DH will review the Board-approved Incompatible Activities Rules for the department (OES) currently on file with the Clerk of the Board of Supervisors and available for viewing at www.sdcountry.ca.gov/cob/incompatible_activities/index.html If they wish to modify these rules, or if no rules are on file for OES, the incoming DH **needs to file** a new one or revised Statement of Incompatible Activities with the Group General Manager for review and approval.

Conflict of Interest Disclosure Statements

- A. Incoming DH will fill out form AUD 263 “Disclosure Statement” – **See attachment K**
 - a) **NOTE:** Consult with the appointing authority for further information and filing requirements.

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COUNTY OF SAN DIEGO
OFFICE OF EMERGENCY SERVICES (OES)
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Statement of Economic Interest

- A. To be completed by the Incoming DH – Form 700 – See sample print out **attachment H**
- B. Form can be obtained and filled out at:
http://www.sdcounty.ca.gov/cob/conflict_interest/info.html
 - a) DH – Enter name
 - b) Office/Agency
 - c) Jurisdiction of Office
 - d) Type of Statement: for Incoming DH it should be “Assuming Office”
 - e) Schedule summary, if applicable
 - f) Verification – Enter address, phone, and email
 - g) Print out
 - h) Sign and date

AUDIT PROCEDURE

- A. OAAS reviews all the documents received from OES and will contact the point of contact (POC) – Finance Officer (FO) will be the primary contact, should they have any questions on the forms submitted or if there is anything missing.
- B. OAAS will schedule an entrance interview in order to perform field work. This will include but is not limited to:
 - a) Review Department Policy
 - b) Review Financial documentations
 - c) Sight equipment
 - d) Ask questions about procedures and others
- C. At the conclusion of the field work, OAAS will have a “Fieldwork Exit Conference” – This will include information such as:
 - a) Engagement objectives and scope of work
 - b) Audit results
 - c) Audit findings and recommendations
 - d) Information about the next steps – Reporting process:
 - i. OAAS Prepares a Preliminary Draft Report (PDR)
 - ii. COA distributes the PDR to QA stakeholders
 - iii. COA conducts an exit conference about the PDR
 - iv. OAAS prepares a Final Draft Report (FDR)
 - v. COA distributes the FDR to departments for responses
 - vi. COA publishes the Audit Report and the responses
 - vii. Department prepares action plan status reports quarterly
 - viii. Non-responsive follow up – after two business weeks

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COUNTY OF SAN DIEGO
OFFICE OF EMERGENCY SERVICES (OES)
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- D. The **Finance Officer** is required to keep the following individuals informed on the status of the transitional audit:
- a) Department Heads (OES Director)
 - b) OES Assistant Director
 - c) PSG Chief Finance Officer
- E. Inform the individuals above about any areas of concern and plan of action
- F. The FO will ask clarification questions from OAAS about any additional documentation required
- G. The FO is required to research and obtain any additional documentation to provide to OAAS, which will reduce the findings reported on the Final Audit Report.
- H. The FO is required to research and clarify any information on the Draft report – Review the OAAS recommendations and discuss with individuals from “D” above.

Updated 5/11/2012

Attachment A

APPENDIX

**COUNTY OF SAN DIEGO
REPORT OF TRUST LIABILITIES**

Oracle Trust Fund Name: _____ Oracle Trust Fund No.: _____

Department Name and Org. Number _____

Name	Address	Case or Account Number	Amount
TOTAL			

INITIAL ONLY ONE:

I have reviewed this Trust fund and I,

_____ Verified the necessity for retaining this fund.

_____ Request this fund to be deleted from the Oracle index.

I certify under penalty of perjury that the foregoing is true and correct

_____ at _____
(Date) (City or Town)

Signature of Outgoing Officer and/or Authorized Agent

I hereby acknowledge receipt of a true copy and accept accountability of said Trust Fund of the

(Department, Office, etc)

Signature of Incoming Officer and/or Authorized Agent

Title: _____

Date: _____

Attachment B

**COUNTY OF SAN DIEGO
MATERIALS AND SUPPLIES INVENTORY CERTIFICATE**

Department Name and Org. Number

1. The value of materials and supplies inventories submitted by this department was computed by use of the following prices:

Cost Present Retail Value Estimated Value

Other Basis (Please explain) _____

2. Do you maintain perpetual inventory records for materials and supplies stocked by your department?

Yes _____ No _____

3. The total value of the County property in the materials and supplies category for fund number as of _____ was \$ _____

If \$5,000.01 or more, the attached inventory report consisting of pages _____ to _____ inclusive, is a true and complete inventory in detail of all materials and supplies in my possession, or under my charge.

I certify under penalty of perjury that the foregoing is true and correct.

_____ at _____
(Date) (City or Town)

Signature of Outgoing Officer and/or Authorized Agent

I hereby acknowledge receipt of a true copy and accept accountability of the Materials and Supplies inventory of the

(Department, Office, etc.)

Signature of Incoming Officer and/or
Authorized Agent

Title: _____

Date: _____

Attachment c

COUNTY OF SAN DIEGO
MINOR EQUIPMENT AND BOOKS INVENTORY CERTIFICATE

Department Name and Org. Number

1. The value of minor equipment and books inventories submitted by this department was computed by use of the following prices:

Actual Cost

Estimated Value

Other Basis

(Please explain) _____

I certify under penalty of perjury that the attached inventory report consisting of pages _____ to _____, inclusive, is a true and complete inventory in detail of all minor equipment and books in my possession, or in my charge as head of the _____ for the _____ fund as of _____ The total value of this minor equipment and books was \$ _____ on that date.

_____ at _____
(Date) (City or Town)

Signature of Outgoing Officer or Authorized Agent

I hereby acknowledge receipt of a true copy and accept accountability of said Minor Equipment and Books inventory of the _____ (Department, Office, etc.)

Signature of Incoming Officer and/or Authorized Agent

Title: _____

Date: _____

Attachment D

**COUNTY OF SAN DIEGO
PETTY CASH RECONCILIATION**

Activity: _____ Date: _____

Amount Authorized: \$ _____

On Hand:

Bills	Qty	Total
100's		
50's		
20's		
10's		
5's		
2's		
1's		
Bill Total:	_____	

Coins	Qty	Total
Loose	1's	
Rolled	\$10.00 0.25	
Loose	0.25	
Rolled	\$5.00 0.10	
Loose	0.10	
Rolled	\$2.00 0.05	
Loose	0.05	
Rolled	\$.50 0.01	
Loose	0.01	
Coin Total:	_____	

Payee #	Amount	Date	Purpose

Total of Receipts: _____

Total of Receipts: _____
 Total of Coins on Hand: _____
 Total of Bills on Hand: _____
Total of Petty Cash Fund: _____

 Signature of Custodian

I certify under penalty of perjury that the foregoing is true and correct.

 (Date)

 (City or Town)

 Signature of Outgoing Officer and/or
 Authorized Agent

I hereby acknowledge receipt of a true copy and accept accountability of the Petty Cash Reconciliation of the _____ (Department, Office, etc.) _____ Signature of Incoming Officer and/or Authorized Agent Title: _____ Date: _____

Attachment E
COUNTY OF SAN DIEGO
CAPITALIZED PROPERTY INVENTORY CERTIFICATE

At the close of business on: _____

Department Name and Number _____

1. Capitalized Property Classification	2. Inventory Accountability		3. Items Sighted Charged Not		4. Less: Items Charged - Not Sighted		5. Add: Property On Loan From Other Departments		6. Less: Property On Loan To Other Departments		7. Charged Items Sighted		8. Explanation
	Value Per Auditor's	No. of Items	No. of Items	Value	No. of Items	Value	Value	Value	Value	Value	Value		
Land (Class 3)	\$			\$		\$						\$	
Structures and Improvements (Class 4)	\$			\$		\$						\$	
Leased Equipment (Class 5)	\$			\$		\$						\$	
Furniture and Equipment (Class 6)	\$			\$		\$						\$	
Equipment On Leased Property (Class 8)	\$			\$		\$						\$	
Construction In Progress (Class 9)	\$			\$		\$						\$	
TOTAL	\$			\$		\$						\$	

I certify (or declare) under penalty of perjury that, in accordance with Section 24051 of the Government Code of the State of California, the foregoing instrument, consisting of pages one to _____, including the above summary, is an accurate and complete inventory, in detail, of all Capitalized County Property in my possession, or in my charge, at the close of business on _____, and is true and correct.

Signature of Outgoing Officer and/or Authorized Agent _____
 Title: _____ Date: _____

Signature of Incoming Officer and/or Authorized Agent _____
 Title: _____ Date: _____

I hereby acknowledge receipt of a true copy and accept accountability of the Capital Property Inventory of the _____ (Department, Office, etc.)

NOTE: Sections 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000

Attachment G

COUNTY OF SAN DIEGO

**OUTGOING OFFICER AFFIDAVIT
COMPLETION OF OTHER BUSINESS**

I, _____, to the best of my knowledge, have completed all
(Type or print name)
required business specific to my job responsibilities prior to the expiration of my term of office,
except as indicated below. For incomplete items, I have provided to the incoming officer,
_____, required information and details necessary for
acceptance and completion of required activities.

- All required business completed
- All required business completed, except as follows:

Signature of Outgoing Officer

Date

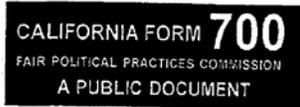
I hereby acknowledge the affidavit and accept responsibility of any incomplete business stated above.

Signature of Incoming Officer and/or
Authorized Agent

Title: _____

Date: _____

Attachment H



STATEMENT OF ECONOMIC INTERESTS COVER PAGE

Date Received Official Use Only

Please type or print in ink.

NAME OF FILER (LAST) (FIRST) (MIDDLE) Reddick Herman P

1. Office, Agency, or Court

Agency Name San Diego County
Division, Board, Department, District, if applicable Office of Emergency Services
Your Position Interim Director

If filing for multiple positions, list below or on an attachment.

Agency: Position:

2. Jurisdiction of Office (Check at least one box)

State Multi-County City of Judge (Statewide Jurisdiction) County of San Diego Other

3. Type of Statement (Check at least one box)

Annual: The period covered is January 1, 2010, through December 31, 2010. Leaving Office: Date Left 11, 17, 11
Assuming Office: Date
Candidate: Election Year Office sought if different than Part 1.

4. Schedule Summary

Check applicable schedules or "None."

Schedule A-1 - Investments - schedule attached
Schedule A-2 - Investments - schedule attached
Schedule B - Real Property - schedule attached
Schedule C - Income, Loans, & Business Positions - schedule attached
Schedule D - Income - Gifts - schedule attached
Schedule E - Income - Gifts - Travel Payments - schedule attached

None - No reportable interests on any schedule

5. Verification

MAILING ADDRESS STREET CITY STATE ZIP CODE 5555 Overland Ave, Bldg 19 San Diego CA 92123
DAYTIME TELEPHONE NUMBER (858) 565-3490
E-MAIL ADDRESS herman.reddick@sdcounty.ca.gov

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date Signed 11/17/2011

Signature [Handwritten Signature]

Attachment I

REQUEST FOR ESTABLISHING OR CHANGING
A PETTY CASH REVOLVING FUND

Date: _____
To: Chief Financial Officer/Auditor and Controller
From: _____
(Department)

- Establish a fund for \$ _____ (Claim ORCAP009 attached)
- Discontinue the fund \$ _____
- Increase the fund from \$ _____ to \$ _____ (ORCAP009 attached)
- Decrease the fund from \$ _____ to \$ _____
- Change in Officer from _____ to _____
effective _____ (Date)

The reason for this request follow:

I hereby affirm that the revolving fund will be used and accounted for in the manner required by Article 2 of Chapter 2, Division 3, Title 3 of Government Code (Section 29320, et seq.) and that in lieu of filing the bond required by Section 29323 of the Government Code, my obligation for the faithful administration of said fund and my willingness and ability to account for and pay over said fund at any time upon demand of the Auditor and Controller of the County of San Diego will be secured by the blanket position bond of the County of San Diego.

Officer _____
Title _____

Authority:
Ordinance 8443
Govt. Code 29320, et seq.
CAO Administrative Manual, Item 0030-21

ORCAP021 5/6/2005



Attachment J
COUNTY OF SAN DIEGO
INTER-DEPARTMENTAL CORRESPONDENCE

To: Auditor and Controller
Accounts Payable Division (A5)

From: _____
Reporting Department Name and Oracle Business Unit (Dept.)

Subject: Delegation Of Authority To Sign Requisitions For Warrants On Trust Funds

I, _____, County or Judicial Officer of the _____
Department or Judicial District, Organization Unit Number _____, hereby delegate to the
following, the authorization to sign on my behalf Requisitions on County Auditor for Warrants on Trust Funds.

Trust Fund Number
(County or Judicial Officer's Signature)

Trust Fund Name
(Title)

Specimen Signature	Name	Title

Authority delegation is not required for agency funds.

Officer: Please initial appropriate statement.

- ___ This Delegation voids all previously submitted.
- ___ This Delegation is in addition to previous delegations.
- ___ Please delete these persons previously authorized.

Attach list(s) with additional funds with the same signors.

Date Prepared By: _____ Name _____ Phone Number _____

Attachment K

DISCLOSURE STATEMENT

1. Name _____ Dept. _____
2. Job Classification _____
3. Name of outside employer: _____
(Indicate self-employment, if applicable)
NOTE: If you do not have outside activity for compensation, write "None" on line 3.
4. Duties of outside employment: _____
5. Hours per week (average) of outside employer: _____
(Note Peak Periods)
6. General Comments _____
7. Signature _____ Date _____
8. Reviewed by: _____ Date _____

AJD 263 (Rev. 2/93)

ATTACHMENT B

**COUNTY OF SAN DIEGO
OFFICE OF EMERGENCY SERVICES
ADMINISTRATIVE MANUAL**

SUBJECT: CAPITAL ASSETS AND MINOR EQUIPMENT

EFFECTIVE DATE: JANUARY 1, 2012

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PURPOSE

To identify the various classes of property owned by the Office of Emergency Services (OES); outline the controls that are necessary to adequately safeguard and account for such assets; and define the responsibility of each unit in providing the necessary identification, controls, and reporting of OES property.

BACKGROUND

Requirements of Government Code Section 24051, the State Controller, and County Administrative Code Section 91.1, require department heads to identify and control Fixed Assets and Minor Equipment, and to assist the Auditor and Controller in maintaining an inventory of Fixed Assets by serial numbers. Admin Manual 0050-02-1 provides guidance from the Auditor and Controller, Projects, Revenue and Grants Accounting (PRGA) Division on implementing these laws. This policy provides OES specific guidance and procedures. Admin Manual 0050-02-1 should be consulted for situations not covered by this policy.

ADMIN MANUAL 0050-02-1 DEFINITIONS:

- A. **Capital Assets** (previously referred to as fixed assets): are tangible and intangible assets acquired for use in operations that will benefit more than a single fiscal year. Typical examples of tangible assets are land, improvements to land, easements, buildings, building improvements, infrastructure, equipment, vehicles and machinery. Infrastructure assets are long-lived capital assets that normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, lighting and traffic systems. An example of intangible capital asset is computer software that is acquired or developed for the County's internal use.
- B. **Equipment**: Is an article of nonexpendable, tangible personal property, having a useful life of more than one year and must be movable i.e., not be affixed to the building or a structure. Equipment is further distinguished in that capital equipment has a unit cost of \$5,000 or greater and minor equipment has a unit cost between \$500 and \$4,999 (see Admin Manual 0050-02-1 Attachment B for a Representative List of Minor Equipment).

Form AUD 253. The Finance Unit (FU) has Inquiry capabilities in Oracle Fixed Assets Module and maintenance duties for Minor Equipment Inventory.

POLICY:

- A. **Minor Equipment**: The Finance Director (FD) may designate items costing less than \$500 as Minor Equipment for tracking purposes when warranted. Unless so

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designated, items on the Representative List of Minor Equipment with actual cost less than \$500 are **not** Minor Equipment. Items affixed to a building such as Security and Telephone Systems are Fixtures not Minor Equipment. See Admin Manual 0050-02-1, Attachment B, for a Representative List of Fixtures.

- B. Unit Cost of a Capital Asset or Minor Equipment: Per PRGA guidance the Unit Cost used in determining whether an item is a Capital Asset or Minor Equipment does not include ancillary charges such as freight, ISF fees, etc. Per Admin Manual 0050-02-1 such charges will be added to the Historical Cost of Capital Equipment when recorded in Oracle.
- C. Marking of Equipment: Equipment costing less than \$500 may be marked in the same manner as that required for Minor Equipment in Admin Manual 0050-02-1. Particular attention should be given to marking highly pilferable items. County Property Tags are available from the AAC.
- D. Minor Equipment Inventory: The FD will ensure that Minor Equipment Inventories are maintained for each site. The FD shall maintain a file of changes and update Minor Equipment Inventories at least annually to reflect all purchase and disposal actions. Year End Minor Equipment Inventory Certificate estimates must be based on these adjusted inventories. Commencing with purchases in FY09/10, inventories will also reflect purchase document numbers to allow verification of purchase price during audits. Assets recorded on a previous inventory shall be recorded at the previously listed cost and noted as "historical". Assets purchased prior to July 1, 2009 and not listed on a previous inventory shall be priced at the suggested value.
- E. Grant Funded Equipment: Capital Equipment purchased with grant funds may require special tracking in order to ensure sale process are properly credited on disposal of the asset.
- a. On receipt of a new Property Tag, the FD will review documentation and determine if the asset is grant funded, and whether the grant requires tracking. If tracking is required the FD will instruct the Finance Unit (FU) to affix a label to the asset near the property tag indicating which grant funded the asset. The FU will also note this information on the Tag Verification Sheet sent to the Auditor and Controller when the tag is installed.
 - b. On disposal of a granted funded asset, the FU will prepare a separate AUD 253 for any grant funded asset(s) listing POETA for the account the grant funded assets are to be deposited in. Write "Grant Funded" on the AUD 253 in the description area.

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- F. **Report of Change:** Changes to the register of capital equipment in Oracle are reported monthly by the Auditor and Controller. The FD is responsible for distributing this report and tracking completion of required action. The FU is responsible for installing any new tags, reviewing the reports and submitting Report Cover sheets, Tag Verification Sheets, and any required corrective documentation within 10 calendar days of receipt. To facilitate this process, the FU shall keep a pending file on new purchases \$5,000 or more and AUD 253's for equipment that has been disposed or transferred.
- G. **Transition Inventories:** Transition inventories are required as part of the financial reporting during transition of Directors. Inventory Certificates and supporting documentation prepared by the FD for Transition Inventories will be reviewed by the AAC prior to being included in the submission to the Auditor and Controller.
- H. **Donations:** All donated equipment is to be recorded in the appropriate inventory. See Admin Manual 0050-02-1 for guidance on valuing donations.
- I. **Additions/modifications to Buildings:** Additions and modifications to buildings with a value less than \$50,000 are not capitalized to the real estate account. They may consist of a mixture of fixtures and capital or minor equipment. Whether paid for with government funds or donated, assets conforming to the capital or minor equipment definitions must be recorded in the appropriate records.

Compliance with County Records Management Program

All property transfer forms and inventory documents shall be retained in accordance with the County Global Retention Schedule (currently 3 years), in order to support the triennial inventory.

SUNSET DATE: This policy will be reviewed for continuance on March 1, 2013.

Approved:

HERMAN REDDICK

HERMAN REDDICK
Assistant Director

CC: OES Finance Officer

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