

# OFFICE OF AUDITS & ADVISORY SERVICES



## BOARD OF SUPERVISORS – DISTRICT 3 OFFICERS’ TRANSITION AUDIT

*FINAL REPORT*

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# County of San Diego

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## FINANCE & GENERAL GOVERNMENT GROUP

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RETIREMENT ASSOCIATION  
TREASURER-TAX COLLECTOR

June 11, 2013

**TO:** Dave Roberts, Board of Supervisors  
Board of Supervisors – District 3

**FROM:** Juan R. Perez  
Chief of Audits

**FINAL REPORT: BOARD OF SUPERVISORS – DISTRICT 3 OFFICERS' TRANSITION AUDIT**

Enclosed is our report on the Board of Supervisors – District 3 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.

**JUAN R. PEREZ**  
Chief of Audits

AUD:KM:aps

Enclosure

c: Tracy M. Sandoval, Deputy Chief Administrative Officer/Auditor and Controller  
Brian M. Hagerty, Group Finance Director, Finance and General Government Group

## INTRODUCTION

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| <b>Audit Objective</b>               | The Office of Audits & Advisory Services (OAAS) has completed an officers' transition audit for the Board of Supervisors – District 3. The objective of the audit was to determine if there is reasonable assurance that the outgoing officer, Pamela Slater-Price and incoming officer, Dave Roberts, took appropriate actions and filed required reports as of January 7, 2013 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 allows for the OAAS to 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 without exception, and 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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