

OFFICE OF AUDITS & ADVISORY SERVICES



CIVIL SERVICE COMMISSION OFFICERS' TRANSITION AUDIT

FINAL REPORT

Chief of Audits: Juan R. Perez
Audit Manager: Laura R. Flores, CIA, CFE, CGAP
Auditor II: Brian Nesvig

Intentionally Left Blank



County of San Diego

TRACY M. SANDOVAL
DEPUTY CHIEF ADMINISTRATIVE OFFICER/
AUDITOR AND CONTROLLER

AUDITOR AND CONTROLLER
OFFICE OF AUDITS & ADVISORY SERVICES
5530 OVERLAND AVENUE, SUITE 330, SAN DIEGO, CA 92123-1261
Phone: (858) 495-5991

JUAN R. PEREZ
CHIEF OF AUDITS

December 30, 2014

TO: Todd Adams, Executive Officer
Civil Service Commission

FROM: Juan R. Perez
Chief of Audits

FINAL REPORT: CIVIL SERVICE COMMISSION OFFICERS' TRANSITION AUDIT

Enclosed is our report on the Civil Service Commission Officers' Transition Audit. We have reviewed your response to our recommendations and have attached them to the audit report. The actions taken are responsive to the recommendations in the report.

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:BTN:aps

Enclosure

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

INTRODUCTION

| | |
|--------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Audit Objective | The Office of Audits & Advisory Services (OAAS) has completed an officers' transition audit for the Civil Service Commission (CSC). The objective of the audit is to determine if there is reasonable assurance that the outgoing officer, Patricia Zamary, and incoming officer, Todd Adams, took appropriate actions and filed required reports as of October 9, 2014 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. 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. |
| Background | The County Charter, Section 801.1(a), 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. |
| 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 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> |
| 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. However, we noted the following exception: |
| Finding I: | Property Decals Have Not Been Affixed to Minor Equipment Audit test found that property decals identifying minor equipment as County of San Diego property were missing on all minor equipment items. According to CSC management, they were unaware of the requirement to affix decals on minor equipment. |

Lack of property decals on minor equipment increases the risk of theft, loss, and misappropriation of assets.

The County of San Diego Administrative Manual, Section 0050-02-01-Control of Capital Assets and Minor Equipment, requires that departments should establish a control system over all minor equipment and affix unnumbered "County of San Diego" decals to these assets.

Recommendation: To increase the controls over minor equipment, the CSC should ensure that "County of San Diego" decals are affixed to all of their minor equipment.

Office of Audits & Advisory Services



VALUE

DEPARTMENT'S RESPONSE



COUNTY OF SAN DIEGO

INTER-DEPARTMENTAL CORRESPONDENCE

December 19, 2014

RECEIVED

DEC 22 2014

**OFFICE OF AUDITS &
ADVISORY SERVICES**

TO: Juan R. Perez
Chief of Audits

FROM: Todd C. Adams, Executive Officer
Civil Service Commission

DEPARTMENT RESPONSE TO AUDIT RECOMMENDATIONS: CIVIL SERVICE COMMISSION OFFICER'S TRANSITION AUDIT

FINDING I: Property Decals Have Not Been Affixed to Minor Equipment

OAAS Recommendation: To increase the controls over minor equipment, the Civil Service Commission should ensure that "County of San Diego" decals are affixed to all of their minor equipment.

Action Plan: I concur with the audit recommendation and have affixed "County of San Diego" decals to all minor equipment.

Completion Date: December 18, 2014

Contact Information for Implementation: Todd C. Adams, Executive Officer

If you have any questions, please contact me at (619) 531-5751.


Todd C. Adams
Executive Officer