

# OFFICE OF AUDITS & ADVISORY SERVICES



## COMMUNITY SERVICES GROUP OFFICERS' TRANSITION AUDIT

*FINAL REPORT*

Chief of Audits: Juan R. Perez  
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# County of San Diego

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

AUDITOR AND CONTROLLER  
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**JUAN R. PEREZ**  
CHIEF OF AUDITS

March 2, 2016

TO: April Heinze, Acting Deputy Chief Administrative Officer  
Community Services Group

FROM: Juan R. Perez  
Chief of Audits

FINAL REPORT: COMMUNITY SERVICES GROUP OFFICERS' TRANSITION AUDIT

Enclosed is our report on the Community Services Group 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

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Enclosure

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

## INTRODUCTION

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**Audit Objective**

The Office of Audits & Advisory Services (OAAS) has completed an officers' transition audit for the Community Services Group (the Department). The objective of the audit was to determine if there is reasonable assurance that the outgoing officer, David Estrella, and interim incoming officer, April Heinze, took appropriate actions and filed required reports as of November 27, 2015 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, 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**

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.

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.

**Methodology**

OAAS reviewed all the reports filed by the outgoing and interim incoming officers, obtained supporting documentation, and performed limited internal control testing.

## AUDIT RESULTS

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**Summary**

In our opinion, there is reasonable assurance that the outgoing and interim 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.

### Office of Audits & Advisory Services

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