

OFFICE OF AUDITS & ADVISORY SERVICES



CONNECTWELLSD CONTRACT PAYMENTS AUDIT

FINAL REPORT

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County of San Diego

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JUAN R. PEREZ
CHIEF OF AUDITS

June 22, 2017

TO: Nick Macchione, Director
Health and Human Services Agency

FROM: Juan R. Perez
Chief of Audits

FINAL REPORT: CONNECTWELLSD CONTRACT PAYMENTS AUDIT

Enclosed is our report on the ConnectWellSD Contract Payments 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:IM:nb

Enclosure

c: Dean Arabatzis, Chief Operations Officer, Health and Human Services Agency
Tracy M. Sandoval, Deputy Chief Administrative Officer/Auditor and Controller
Andrew Pease, Group Finance Director, Health and Human Services Agency

INTRODUCTION

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| Audit Objective | The Office of Audits & Advisory Services (OAAS) completed an audit of the ConnectWellSD Contract Payments. The objective of the audit was to determine whether adequate controls exist over payments to vendors. |
| Background | Health and Human Services Agency (HHS) established the ConnectWellSD program to support the identified goal of person-centered approach to customer service. This program supports the County of San Diego <i>Live Well San Diego</i> vision and contributes to <i>Building Better Health</i> by providing improved access to and management of client health information. ConnectWellSD coordinates the design and implementation of a more collaborative approach to service delivery including supporting electronic information exchange. The County of San Diego Information Exchange (CoSDIE) system provides technology and services that bring together information about County customers from multiple County systems into a single view. CoSDIE provides functionality with capabilities such as look-up, referral management, collaborative service delivery, notifications and population-based shared analytics. The County contracted with IBM to develop the CoSDIE system and with various consultants to provide project management services. The CoSDIE system was implemented in the County's production environment in December 2016. Several enhancements to the system capabilities are currently being completed. |
| Audit Scope & Limitations | <p>The scope of the audit included a review of controls over payments related to CoSDIE system development.</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 | <p>OAAS performed the audit using the following methods:</p> <ul style="list-style-type: none">• Reviewed policies and procedures related to contract payments.• Identified and evaluated internal controls in place to ensure efficiency and effectiveness of the contract payment process.• Identified and evaluated internal controls in place to ensure proper recording and timely reporting of capital expenditures in compliance with GASB 51.¹• Reviewed financial reports used by management to monitor contract expenditures. |

¹ GASB 51 is a Governmental Accounting Standards Board (GASB) Statement to establish accounting and financial reporting requirements for intangible assets.

- On a sample basis, conducted specific audit procedures such as inquiry, document inspection, recalculation, reconciliation and analysis.

AUDIT RESULTS

Summary

Within the scope of the audit, there is reasonable assurance that adequate controls exist over payments to vendors.

Office of Audits & Advisory Services

Compliance

Reliability

Effectiveness

Accountability

Transparency

Efficiency

VALUE