

OFFICE OF AUDITS & ADVISORY SERVICES



VECTOR CONTROL BENEFIT ASSESSMENT AUDIT

FINAL REPORT

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County of San Diego

TRACY M. SANDOVAL
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JUAN R. PEREZ
CHIEF OF AUDITS

May 9, 2017

TO: Elise Rothschild, Director
Department of Environmental Health

FROM: Juan R. Perez
Chief of Audits

FINAL REPORT: VECTOR CONTROL BENEFIT ASSESSMENT AUDIT

Enclosed is our report on the Vector Control Benefit Assessment 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.

A handwritten signature in blue ink, appearing to read "JRP", with a stylized flourish at the end.

JUAN R. PEREZ
Chief of Audits

AUD:WA:dsp

Enclosure

c: Sarah Aghassi, Deputy Chief Administrative Officer, Land Use & Environment Group
Tracy M. Sandoval, Deputy Chief Administrative Officer/Auditor and Controller
Yuliya Leina, Group Finance Director, Land Use & Environment Group

INTRODUCTION

Audit Objective The Office of Audits & Advisory Services (OAAS) completed an audit of the Vector Control Benefit Assessment. The objective of the audit was to determine whether Mosquito, Vector and Disease Control Assessment funds are used in accordance with ballot measure provisions approved by voters.

Background The Vector Control Program (VCP) exists within the Department of Environmental Health (DEH) and is responsible for mosquito and vector-borne disease surveillance and control services across San Diego County. To support its core surveillance and control functions, the VCP also performs public outreach to educate residents and respond to vector-related complaints.

Prior to 1996, VCP services had been funded primarily by a service charge levied against all parcels in the County. When Proposition 218 was passed in 1996, it froze the service charge at \$3.00 for the Coastal Region and \$2.28 for both inland Regions. Eventually, this fixed charge proved insufficient for the growing demand for vector control services and the protection of public health from vector-borne diseases, including West Nile virus. Therefore, in 2005, a new benefit assessment for improved mosquito, vector, and disease control services was approved by property owners within the County of San Diego. This new assessment was first levied in fiscal year 2005-06 at a rate of \$8.55 per single family equivalent benefit unit.

The ballot measure included several layers of fiscal safeguards to ensure that all funds are expended appropriately. First, the funds raised can only be spent on mosquito control and disease prevention services within the County. Second, the funds are overseen by the Board of Supervisors with annual audits to ensure all funds are spent appropriately. And third, the budget for the services proposed for each year is presented to the public annually.

In addition to increasing funds for basic surveillance and control services, the 2005 benefit assessment provided funding for additional programs designed to improve the VCP's core detection and control mission. Examples of these programs are the Vector Habitat Remediation Program and the Vector Disease Diagnostic Laboratory.

DEH commissioned this annual audit to have an independent review of the benefit assessment funds to ensure that all funds are spent in accordance with the provisions of the 2005 ballot measure and to satisfy the second layer of fiscal safeguards described above.

Audit Scope & Limitations The scope of the audit included the benefit assessment for FY 2016-17. 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 performed the audit using the following methods:

- Interviewed key DEH personnel regarding the VCP's assessment process and its various components.
- Reviewed Board of Supervisors resolutions and minute orders to confirm oversight and public presentation.
- Verified the existence and public availability of annual Engineer's Report for FY 2016-17 and noted any changes or updates made since the most recent audit was performed.
- Tested a sample of expenditures for compliance with voter-approved spending requirements.
- Reviewed grants awarded to third parties through the Vector Habitat Remediation Program for compliance with program award procedures.
- Assessed departmental policies and procedures governing the collection, budgeting, and spending of benefit assessment funds.

AUDIT RESULTS

Summary

In our opinion, there is reasonable assurance that the Mosquito, Vector and Disease Control Assessment funds are being used in accordance with ballot measure provisions approved by voters, without exception. DEH has taken steps to ensure all three of the fiscal safeguards included in the ballot measure are followed.

Office of Audits & Advisory Services

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VALUE