

OFFICE OF AUDITS & ADVISORY SERVICES



HHSA AGING & INDEPENDENCE SERVICES OFFICERS' TRANSITION AUDIT

FINAL REPORT

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

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JUAN R. PEREZ
CHIEF OF AUDITS

September 22, 2017

TO: Charles Matthews, Interim Director
HHSA – Aging & Independence Services

FROM: Juan R. Perez
Chief of Audits

FINAL REPORT: HHSA AGING & INDEPENDENCE SERVICES OFFICERS' TRANSITION
AUDIT

Enclosed is our report on the HHSA Aging & Independence Services 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.

A handwritten signature in blue ink, appearing to read "Juan R. Perez".

JUAN R. PEREZ
Chief of Audits

AUD:JRP:nb

Enclosure

c: Nick Macchione, Agency Director, Health & Human Services Agency
Tracy M. Sandoval, Deputy Chief Administrative Officer/Auditor and Controller
Dean Arabatzis, Chief Operations Officer, Health & Human Services Agency
Andrew Pease, Executive Finance Director, Health & Human Services Agency
Jim Lardy, Budget and Revenue Manager, Health & Human Services Agency

INTRODUCTION

Audit Objective The Office of Audits & Advisory Services (OAAS) has completed an officers' transition audit for the Health and Human Services Agency's Aging & Independence Services (AIS). The objective of the audit was to determine if there is reasonable assurance that the outgoing officer, Mark Sellers, and incoming interim officer, Charles Matthews, took appropriate actions and filed required reports as of June 30, 2017 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 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. 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 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 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

C ompliance R eliability E ffectiveness A ccountability T ransparency E fficiency

VALUE