

OFFICE OF AUDITS & ADVISORY SERVICES



HEALTH AND HUMAN SERVICES AGENCY - HOUSING AND COMMUNITY DEVELOPMENT 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

January 24, 2018

TO: David Estrella, Interim Director
Housing and Community Development Services

FROM: Juan R. Perez
Chief of Audits

**FINAL REPORT: HEALTH AND HUMAN SERVICES AGENCY – HOUSING AND
COMMUNITY DEVELOPMENT SERVICES OFFICERS' TRANSITION AUDIT**

Enclosed is our report on the Health and Human Services Agency – Housing and Community Development 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:EH:nb

Enclosure

c: Nick Macchione, Agency Director, Health and Human Services Agency
Tracy M. Sandoval, Deputy Chief Administrative Officer/Auditor and Controller
Andrew Pease, Executive Finance Director, Health and Human Services Agency
James Lardy, Budget and Revenue Manager, Health and 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 – Housing and Community Development Services (HCDS). The objective of the audit was to determine if there is reasonable assurance that the outgoing officer, Todd Henderson, and incoming interim officer, David Estrella, took appropriate actions and filed required reports as of November 3, 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 of 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 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