

OFFICE OF AUDITS & ADVISORY SERVICES



CITIZENS LAW ENFORCEMENT REVIEW BOARD (CLERB) 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

March 14, 2019

TO: Julio Estrada, Executive Officer
Citizens' Law Enforcement Review Board

FROM: Juan R. Perez
Chief of Audits

**FINAL REPORT: CITIZENS' LAW ENFORCEMENT REVIEW BOARD OFFICERS'
TRANSITION AUDIT**

Enclosed is our report on the Citizens' Law Enforcement Review Board Officers' Transition Audit. As there are no findings and recommendations in the report, no audit response is required.

Thank you for the courtesousness 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:MPT:nb

Enclosure

c: Ronald J. Lane, Deputy Chief Administrative Officer, Public Safety Group
Tracy M. Sandoval, Deputy Chief Administrative Officer/Auditor and Controller
Rosemarie Degracia, Group Finance Director, Public Safety Group

INTRODUCTION

- Audit Objective** The Office of Audits & Advisory Services (OAAS) has completed an officers' transition audit for the Citizens Law Enforcement Review Board (CLERB). The objective of the audit was to determine if there is reasonable assurance that the outgoing officer, Aron S. Hershkowitz, and incoming officer, Julio F. Estrada, took appropriate actions and filed required reports as of January 18, 2019 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.
- Three reports completed by the CLERB were not signed by the outgoing officer; however, OAAS performed analyses of related financial records to obtain assurance of the reports' completeness and accuracy.
- 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 incoming officer, obtained supporting documentation, and performed limited internal control testing.

AUDIT RESULTS

- Summary** In our opinion, there is reasonable assurance that the CLERB took appropriate actions to ensure an orderly transfer of responsibilities in connection with an officer's transition.

Office of Audits & Advisory Services

C Compliance R Reliability E Effectiveness A Accountability T Transparency E Efficiency

VALUE