

# OFFICE OF AUDITS & ADVISORY SERVICES



## COUNTY OF SAN DIEGO ADVISORY BOARDS AUDIT

### *FINAL REPORT*

Chief of Audits: Juan R. Perez  
Audit Manager: Laura R. Flores, CIA, CFE, CGAP  
Senior Auditor: Franco D. Lopez, CPA, CIA, CISA

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# County of San Diego

**TRACY DRAGER**  
AUDITOR AND CONTROLLER

AUDITOR AND CONTROLLER  
OFFICE OF AUDITS & ADVISORY SERVICES  
5530 OVERLAND AVENUE, SUITE 330, SAN DIEGO, CA 92123-1261  
Phone: (858) 495-5991

**JUAN R. PEREZ**  
CHIEF OF AUDITS

August 1, 2019

TO: Brian Albright, Director  
Department of Parks & Recreation

FROM: Juan R. Perez  
Chief of Audits

**FINAL REPORT: COUNTY OF SAN DIEGO ADVISORY BOARDS AUDIT**

Enclosed is our report on the County of San Diego Advisory Boards Audit. We have reviewed your response to our recommendations and have attached it to the audit report. The actions taken, in general, are responsive to the recommendations in the report.

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:FL:nb

Enclosure

c: Sarah Aghassi, Deputy Chief Administrative Officer, Land Use & Environment Group  
Tracy Drager, Auditor and Controller  
Renee Loewer, Group Finance Director, Land Use & Environment Group



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**JUAN R. PEREZ**  
CHIEF OF AUDITS

August 1, 2019

**TO:** Dr. Luke Bergmann, Director  
Behavioral Health Services

**FROM:** Juan R. Perez  
Chief of Audits

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**JUAN R. PEREZ**  
Chief of Audits

AUD:FL:nb

Enclosure

c: Nick Macchione, Director, Health and Human Services Agency  
Tracy Drager, Auditor and Controller  
Dean Arabatzis, Chief Operations Officer, Health and Human Services Agency  
Andrew Pease, Executive Finance Director, Health and Human Services Agency



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**JUAN R. PEREZ**  
CHIEF OF AUDITS

August 1, 2019

**TO:** Ha Dang, Agricultural Commissioner/Sealer  
Agriculture, Weights & Measures

**FROM:** Juan R. Perez  
Chief of Audits

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**JUAN R. PEREZ**  
CHIEF OF AUDITS

August 1, 2019

TO: Kimberly Gallo, Director  
Aging & Independence Services

FROM: Juan R. Perez  
Chief of Audits

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**JUAN R. PEREZ**  
CHIEF OF AUDITS

August 1, 2019

**TO:** Kimberly Giardina, Director  
Child Welfare Services

**FROM:** Juan R. Perez  
Chief of Audits

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**JUAN R. PEREZ**  
CHIEF OF AUDITS

August 1, 2019

**TO:** Wilfred Quintong, Director  
Office of Military and Veterans Affairs

**FROM:** Juan R. Perez  
Chief of Audits

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**JUAN R. PEREZ**  
CHIEF OF AUDITS

August 1, 2019

TO: Rick Wanne, Director  
Eligibility Operations

FROM: Juan R. Perez  
Chief of Audits

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**JUAN R. PEREZ**  
CHIEF OF AUDITS

August 1, 2019

**TO:** Dr. Wilma Wooten, Public Health Officer  
Public Health Services

**FROM:** Juan R. Perez  
Chief of Audits

**FINAL REPORT: COUNTY OF SAN DIEGO ADVISORY BOARDS AUDIT**

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Enclosure

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Tracy Drager, Auditor and Controller  
Dean Arabatzis, Chief Operations Officer, Health and Human Services Agency  
Andrew Pease, Executive 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 County advisory boards (ABs). The objective of the audit was to review the adequacy of AB activities for meeting the Board of Supervisors' (BOS) goals and objectives.

**Background** Citizen advisory committees includes those boards, commissions, and committees formed to advise the County of San Diego (County) and to serve as a link to the local community. These ABs are generally created as a result of legislation, agreements, or local needs.

ABs are generally charged with advising the County on the policies the BOS establishes for County functions and on the established procedures by which these functions are performed. ABs are only advisors to the County and are not empowered to render decisions of any kind on behalf of the County or its officials.

**Audit Scope & Limitations** The scope of the audit included a review of current processes that ensure BOS goals and objectives for ABs are achieved as outlined in the San Diego County Code of Administrative Ordinances. The time period of the review focused on County AB activity during fiscal year 2018-19.

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** The audit was performed using the following methods:

- Reviewed applicable laws, regulations, and policies.
- Sampled the following ABs for the review:

Advisory Board	County Support
Advisory Council for Aging and Independence Services (ACAIS)	Aging and Independence Services
Behavioral Health Advisory Board (BHAB)	Behavioral Health Services
Fish and Wildlife Advisory Commission (FWAC)	Agriculture, Weights & Measures
Health Services Advisory Board (HSAB)	Public Health Services
In-Home Supportive Services Advisory Board (IHSSAB)	Aging and Independence Services

Military and Veterans Advisory Council (MVAC)	Office of Military & Veterans Affairs
Parks Advisory Committee (PAC)	Parks & Recreation
Polinsky Children's Center Advisory Board (PCCAB)	Child Welfare Services
Social Services Advisory Board (SSAB)	Eligibility Operations
Traffic Advisory Committee (TAC)	Agriculture, Weights & Measures

- Interviewed key personnel from sampled ABs on policies, procedures, and processes relevant to the ABs being reviewed.
- Assessed the risks to achieving key objectives for meeting the BOS' goals and objectives.
- Conducted specific audit procedures (e.g., interviews, document inspection, and walkthroughs) on the following processes:
  - Member onboarding / maintenance
  - Qualification of members
  - Maintenance of public documents
  - Frequency of meetings
  - County support
  - Deliverables and submittals
  - Diversity

## AUDIT RESULTS

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### Summary

Within the scope of the audit, there is reasonable assurance that AB activities for meeting the BOS goals and objectives are adequate. Sufficient controls were in place within ABs reviewed that ensure the effectiveness of operations and achievement of goals and objectives.

The below finding outlines a compliance issue noted. The subsequent observation summarizes good AB practices noted during the review.

### Finding I:

#### Annual Report Not Filed

County Ordinance for 9 out of 10 ABs requires submission of a written annual report to the BOS. Out of those 9, the PAC and IHSSAB were the only ABs identified that do not file a written annual report. In place of an annual report, these ABs provide feedback through BOS meetings and through verbal communication from AB members to Board Offices.

However, County Ordinances should reflect current AB expectations and practices to avoid possible compliance issues and ensure the public is accurately informed about AB requirements.

**Recommendation:** ABs should ensure requirements outlined in County Ordinance align with actual business practices. Specifically, County support teams for PAC and IHSSAB should discuss this issue with their respective ABs and advise them to make adjustments where needed.

**Observation I: Good AB Practices Noted During Review**

During the review, the following good AB practices were noted and could be beneficial to all County ABs:

- **Onboarding of new members** – Several ABs (ACAIS, BHAB, HSAB & PCCAB) make it a practice to create comprehensive orientation packets for new members which outline AB background and general expectations. Appendix A outlines further details on the contents of these orientation packets.
- **Sub-Committee structured with deliverables in mind** – Larger ABs could benefit from the HSAB practice of structuring sub-committees to take charge of appropriate general functions and deliverables to focus members time and meet deadlines.
- **Clear Roles & Responsibilities** – The IHSSAB maintains a document which outlines responsibilities, responsible party and due date for all stakeholders involved within the AB. This tool is useful for ensuring supporting parties are not involved with decision making or direct meeting administration.
- **Annual Self-Review** – The BHAB and HSAB formally survey its members annually to objectively assess AB performance for the previous year. This creates objective feedback that is actionable for overall AB improvement. For example, the HSABs survey is structured around the following sections:
  - Section A: How well has the Advisory Board done its job?
  - Section B: How well has the Advisory Board conducted itself?
  - Section C: Performance of Individual Advisory Board Members
  - Section D: Feedback to the Chair of the Advisory Board

Office of Audits & Advisory Services

Compliance Reliability Effectiveness Accountability Transparency Efficiency

VALUE

## **Appendix A**

### **Example New Member Orientation Packet Contents**

- 1. AB Background**
  - Mission Statement
  - Goals
  - Bylaws
  - County Ordinance
  - Calendar
  
- 2. Relevant Polices & Procedures**
  - Relevant Policies (e.g.; A-72, A-74 & A-98)
  - Meeting Protocol
  - Brown Act
  - Maddy Report
  
- 3. Membership Information**
  - Member Roster
  - Stakeholder Roles & Responsibilities
  - Contacts
  
- 4. Required Training**
  - Ethics
  - Brown Act
  
- 5. Miscellaneous**
  - Reports
  - Brochures

**DEPARTMENT'S RESPONSE**  
(DEPARTMENT OF PARKS AND RECREATION)



# County of San Diego

**BRIAN ALBRIGHT**  
DIRECTOR  
(858) 966-1301

**DEPARTMENT OF PARKS AND RECREATION**  
5500 OVERLAND AVENUE, SUITE 410, SAN DIEGO, CA 92123  
Administrative Office (858) 894-3030  
[www.sdparks.org](http://www.sdparks.org)

July 30, 2019

RECEIVED

JUL 30 2019

OFFICE OF AUDITS &  
ADVISORY SERVICES

**TO:** Juan R. Perez  
Chief of Audits

**FROM:** Brian Albright, Director   
Department of Parks and Recreation

## DEPARTMENT RESPONSE TO AUDIT RECOMMENDATIONS: ADVISORY BOARDS

### Finding I: Annual Report

**OAAS Recommendation:** ABs should ensure requirements outlined in County Ordinance align with actual business practices. Specifically, County support teams for PAC and IHSSAB should discuss the issue with their respective AB and advise them to make adjustments where needed.

**Action Plan:** The Parks Advisory Committee has been advised that they should begin submitting an annual report that provides a summary of the previous years' completed activities and actions.

**Planned Completion Date:** Completed

**Contact Information for Implementation:** Brian Albright, Director

If you have any questions, please contact me at (858) 966-1301.





**DEPARTMENT'S RESPONSE**  
**(AGING & INDEPENDENCE SERVICES)**



# County of San Diego

**NICK MACCHIONE, FACHE**  
AGENCY DIRECTOR

**HEALTH AND HUMAN SERVICES AGENCY**  
AGING & INDEPENDENCE SERVICES  
P.O. BOX 23217, MAIL STOP W-433  
SAN DIEGO, CA 92193-3217  
(858) 495-5885 • FAX (858) 694-2316

**KIMBERLY GALLO**  
DIRECTOR  
AGING AND ADULT SERVICES

July 30, 2019

RECEIVED

JUL 31 2019

OFFICE OF AUDITS &  
ADVISORY SERVICES

TO: Juan R. Perez  
Chief of Audits

FROM: Kimberly P. Gallo, Director, Aging and Adult Services  
Aging & Independence Services

*K.P.*

## DEPARTMENT RESPONSE TO AUDIT RECOMMENDATIONS: ADVISORY BOARDS

### Finding I: Annual Report Not Filed

**OAS Recommendation:** ABs should ensure requirements outlined in County Ordinance align with actual business practices. Specifically, County support teams for PAC and IHSSAB should discuss this issue with their respective ABs and advise them to make adjustments where needed.

**Action Plan:** The above issue has been discussed with the IHSSAB and AIS has advised them to make adjustments where needed.

**Planned Completion Date:** Completed

**Contact Information for Implementation:** Kimberly P. Gallo, Director

If you have any questions, please contact me at (858) 505-6329.

**KIMBERLY P. GALLO**  
Director, Aging and Adult Services