

OFFICE OF AUDITS & ADVISORY SERVICES



HEALTH AND HUMAN SERVICES AGENCY – EAST & NORTH CENTRAL REGIONS OFFICERS’ TRANSITION AUDIT

FINAL REPORT

Chief of Audits: Juan R. Perez
Audit Manager: Lynne Prizzia, CISA, CRISC
Auditor I: Mercedes Pereira-Trent, MBA

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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

April 29, 2020

TO: Jennifer Bransford-Koons, Director
HHSA – East/North Central Regions

FROM: Juan R. Perez
Chief of Audits

**FINAL REPORT: HEALTH AND HUMAN SERVICES AGENCY – EAST & NORTH CENTRAL
REGIONS OFFICERS' TRANSITION AUDIT**

Enclosed is our report on the Health and Human Services Agency – East & North Central Regions 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.

JUAN R. PEREZ
Chief of Audits

AUD:MPT:nb

Enclosure

c: Dean Arabatzis, Acting Director and General Manager, Health and Human Services Agency
Tracy Drager, Auditor and Controller
Andrew Pease, Acting Chief Operating Officer, Health and Human Services Agency
Amy Thompson, Acting Group Finance Director, Health and Human Services Agency
Debbie Ordonez, Revenue & Budget 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 – East & North Central Regional Operations. The objective of the audit was to determine if there is reasonable assurance that the outgoing officer, Petros Alemeselassie, and incoming officer, Jennifer Bransford-Koons, took appropriate actions and filed required reports as of December 6, 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 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 over materials and supplies, minor equipment, capitalized assets, and revolving funds.

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 Compliance R Reliability E Effectiveness A Accountability T Transparency E Efficiency

VALUE