

# OFFICE OF AUDITS & ADVISORY SERVICES



## OFFICE OF EMERGENCY SERVICES OFFICERS' TRANSITION AUDIT

*FINAL REPORT*

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# County of San Diego

**TRACY DRAGER**  
AUDITOR AND CONTROLLER

AUDITOR AND CONTROLLER  
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**JUAN R. PEREZ**  
CHIEF OF AUDITS

March 9, 2020

TO: Jeff Toney, Director  
Office of Emergency Services

FROM: Juan R. Perez  
Chief of Audits

**FINAL REPORT: OFFICE OF EMERGENCY SERVICES OFFICERS' TRANSITION AUDIT**

Enclosed is our report on the Office of Emergency 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:ML:nb

Enclosure

c: Holly Porter, Deputy Chief Administrative Officer, Public Safety Group  
Tracy Drager, Auditor and Controller  
Rosemarie Degracia, Group Finance Director, Public Safety Group

## INTRODUCTION

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**Audit Objective** The Office of Audits & Advisory Services (OAAS) has completed an officers' transition audit for the Office of Emergency Services. The objective of the audit was to determine if there is reasonable assurance that the outgoing officer, Holly Porter, and incoming officer, Jeff Toney, took appropriate actions and filed required reports as of December 23, 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.

## AUDIT RESULTS

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**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