

# OFFICE OF AUDITS & ADVISORY SERVICES



## AUDITOR AND CONTROLLER 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

September 3, 2019

TO: Tracy Drager  
Auditor and Controller

FROM: Juan R. Perez  
Chief of Audits

**FINAL REPORT: AUDITOR AND CONTROLLER OFFICERS' TRANSITION AUDIT**

Enclosed is our report on the Auditor and Controller 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:MPT:nb

Enclosure

c: Tracy M. Sandoval, Deputy Chief Administrative Officer/Chief Financial Officer  
Damien Quinn, Group Finance Director, Finance and General Government Group

## INTRODUCTION

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**Audit Objective** The Office of Audits & Advisory Services (OAAS) has completed an officers' transition audit for the Auditor and Controller. The objective of the audit was to determine if there is reasonable assurance that the outgoing officer, Tracy Sandoval, and incoming officer, Tracy Drager, took appropriate actions and filed required reports as of July 1, 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. Our 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** We reviewed all the reports filed by the outgoing and incoming officers for accuracy and completeness, obtained supporting documentation, and performed limited testing of internal controls over accounts receivable, trust fund administration, revolving funds, and inventories of materials and supplies, minor equipment, and fixed assets. Additionally, we reviewed the Auditor and Controller's Continuity of Operations Plan to ascertain if it has been recently updated and tested.

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

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