

OFFICE OF AUDITS & ADVISORY SERVICES



CITIZENS' LAW ENFORCEMENT REVIEW BOARD 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
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JUAN R. PEREZ
CHIEF OF AUDITS

January 19, 2021

TO: Paul R. Parker, III, Executive Director
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. We have reviewed your response to our recommendations and have attached it to the audit report.

The actions taken and/or planned, in general, are responsive to the recommendations in the report. As required under Board of Supervisors Policy B-44, we respectfully request that you provide quarterly status reports on the implementation progress of the recommendations. You or your designee will receive email notifications when these quarterly updates are due, and these notifications will continue until all actions have been implemented.

If you have any questions, please contact me at (858) 495-5661.

JUAN R. PEREZ
Chief of Audits

AUD:MPT:nb

Enclosure

c: Ebony N. Shelton, Deputy Chief Administrative Officer/Chief Financial Officer
Tracy Drager, Auditor and Controller
Rissa Japlit, Group Finance Director, Finance and General Government 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, Julio Estrada, and incoming officer, Paul R. Parker III, took appropriate actions and filed required reports as of November 6, 2020 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	<p>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.</p> <p>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.</p>
Methodology	OAAS reviewed all the reports filed by the outgoing and incoming officers, obtained supporting documentation, and performed limited internal control testing over minor equipment. Additionally, we reviewed CLERB's Continuity of Operations Plan to ascertain if it has been recently updated and tested.

AUDIT RESULTS

Summary	In our opinion, there is reasonable assurance that the outgoing and incoming officers took appropriate actions and filed required reports in compliance with California Codes, County regulatory requirements, and County policies and procedures in connection with an officer's transition. However, we noted the following exception:
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Finding I:	Internal Controls Over Mobile Devices OAAS noted that the mobile devices used by CLERB were not listed in the minor equipment inventory. CLERB stated that they track County mobile devices via the iTrack and FirstNet systems and an internal employee file.
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According to CLERB, the individual managing the mobile devices is on an extended leave of absence and no one else in the office has access to the systems or records used to track the mobile devices.

Improper management of the mobile devices increases the risk of theft, loss, unnecessary service charges, and/or misappropriation of County property. Also, unauthorized individuals may gain access to County information stored on the device.

County Policy No. 0050-012-01 Control of Capital Assets and Minor Equipment states that department heads are expected to identify and track assets costing less than the minor equipment threshold that are highly subject to misuse or theft (examples of such assets are mobile phones and accessories, tablets and cameras). In addition, departments should establish a control system over all minor equipment and affix unnumbered "County of San Diego" decals to these assets.

Recommendation: To strengthen the inventory control over mobile devices maintained by CLERB, they should:

1. Provide evidence that the mobile devices are being tracked using a method other than the wireless provider's invoice.
2. Assign another individual to manage the mobile devices to ensure that the inventory of mobile devices is monitored periodically and is kept current.
3. Discontinue mobile phone service when users transfer or terminate employment with the County and his/her device will not be reassigned within a reasonable amount of time.
4. Affix an unnumbered "County of San Diego" decal to all mobile devices in a spot that is easily visible when conducting inventories.

Office of Audits & Advisory Services

Compliance Reliability Effectiveness Accountability Transparency Efficiency

VALUE

DEPARTMENT'S RESPONSE
(CITIZENS' LAW ENFORCEMENT REVIEW BOARD)

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EXECUTIVE OFFICER
 PAUL R. PARKER III

County of San Diego
CITIZENS' LAW ENFORCEMENT REVIEW BOARD

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January 13, 2021

TO: Juan R. Perez
Chief of Audits

FROM: Paul R. Parker III, Executive Officer
Citizens' Law Enforcement Review Board (CLERB)

DEPARTMENT RESPONSE TO AUDIT RECOMMENDATIONS: CITIZENS' LAW ENFORCEMENT REVIEW BOARD OFFICERS' TRANSITION AUDIT

Finding I: Internal Controls Over Mobile Devices

OAAS Recommendation 1:

To strengthen the inventory control over mobile devices maintained by CLERB, they should:

1. Provide evidence that the mobile devices are being tracked using a method other than the wireless provider's invoice.
2. Assign another individual to manage the mobile devices to ensure that the inventory of mobile devices is monitored periodically and is kept current.
3. Discontinue mobile phone service when users transfer or terminate employment with the County and his/her device will not be reassigned within a reasonable amount of time.
4. Affix an unnumbered "County of San Diego" decal to all mobile devices in a spot that is easily visible when conducting inventories.

Action Plan:

I agree with the audit recommendations and have taken the following steps to comply with them:

1. A document was created to track CLERB's mobile devices. The document (attached) contains the name of the person to whom devices are assigned along with the devices' brands, model numbers, serial numbers, costs, and locations.
2. Tamicha Husband, Administrative Secretary III, has been assigned to manage the mobile devices to ensure that their inventory is monitored periodically and kept current. I will be Ms. Husband's back-up. In addition, I have placed the mobile device inventory document on CLERB's common

drive so that I have access to it at any time, as opposed to the previous practice of only Ms. Husband knowing of the exact inventory and status via tracking solely on her OneDrive.

3. We will discontinue mobile phone service when users transfer or terminate employment with the County, and it will not be reassigned within a reasonable amount of time.
4. "County of San Diego" decals have been disseminated to all employees assigned a mobile device with instructions to affix them to the rear of the mobile device.

Planned Completion Date: All actions have been completed

Contact Information for Implementation: Paul R. Parker III, Executive Officer

If you have any questions, please contact me at (619) 238-6766.



Paul R. Parker III
Executive Officer

PRP:prp