

# OFFICE OF AUDITS & ADVISORY SERVICES



## DEPARTMENT OF ANIMAL SERVICES OFFICERS' TRANSITION AUDIT

*FINAL REPORT*

Chief of Audits: Juan R. Perez  
Audit Manager: Lynne Prizzia, CISA, CRISC  
Auditor I: Peter Serwach, CPA

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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

November 5, 2020

TO: Kelly Campbell, Director  
Department of Animal Services

FROM: Juan R. Perez  
Chief of Audits

**FINAL REPORT: DEPARTMENT OF ANIMAL SERVICES OFFICERS' TRANSITION AUDIT**

Enclosed is our report on the Department of Animal Services 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:PS: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  
Karina Galvan, Assistant Group Finance Director, Public Safety Group

## INTRODUCTION

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<b>Audit Objective</b>	The Office of Audits & Advisory Services (OAAS) has completed an officers' transition audit for the Department of Animal Services (DAS). The objective of the audit was to determine if there is reasonable assurance that outgoing officers, Daniel DeSousa and Steve Lujan, and incoming officer, Kelly Campbell, took appropriate actions and filed required reports as of March 16, 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.
<b>Background</b>	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.
<b>Audit Scope &amp; Limitations</b>	<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>
<b>Methodology</b>	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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<b>Summary</b>	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 exceptions:
<b>Finding I:</b>	<p><b>Internal Controls over Minor Equipment Need Improvement</b></p> <p>Audit testing identified minor equipment property with no asset decals affixed; 5 of 10 (50%) minor equipment selected for testing did not have "Property of the County of San Diego" decals attached. The items missing asset decals are listed in Table 1 on the following page:</p>

**Table1. Minor Equipment Inventory Items missing Asset Decals**

Description	Recorded Value
6' Wooden Table	\$150.00
IMB Typewriter	\$250.00
Sony 5 CD Music Changer	\$120.00
GE Refrigerator	\$500.00
Picnic Table w/Bench	\$300.00

According to DAS staff, they were unaware that some items were missing asset decals.

The County of San Diego Administrative Manual (Admin Manual) Item No. 0050-02-1 requires department heads to be responsible for all County property (assets) in their charge. The Admin Manual also states that: (1) decals should be affixed to the minor equipment in a spot that is easily visible when conducting inventories, and (2) departments should establish a control system over minor equipment and affix unnumbered "County of San Diego" decals to these assets.

Insufficient accountability of minor equipment increases the risk of theft, loss, and/or misappropriation of assets without detection.

**Recommendation:** To improve internal controls over minor equipment and ensure compliance with the Admin Manual, DAS should:

1. Provide refresher training to staff responsible for managing minor equipment and inventory to ensure that they are aware of County policies related to the administration of minor equipment.
2. Ensure that asset decals are affixed to all County assets, including items noted in Table 1.

Office of Audits & Advisory Services

Compliance Reliability Effectiveness Accountability Transparency Efficiency

VALUE

**DEPARTMENT'S RESPONSE**  
(DEPARTMENT OF ANIMAL SERVICES)

October 20, 2020

TO: Juan R. Perez  
Chief of Audits

FROM: Kelly Campbell, Director  
Department of Animal Services

DEPARTMENT RESPONSE TO AUDIT RECOMMENDATIONS: DEPARTMENT RESPONSE TO  
AUDIT RECOMMENDATIONS: DEPARTMENT OF ANIMAL SERVICES OFFICERS' TRANSITION  
AUDIT

**Finding I:** Internal Controls over Minor Equipment Need Improvement

**OAAS Recommendation:** To improve internal controls over minor equipment and ensure compliance with the Admin Manual, DAS should:

1. Provide refresher training to staff responsible for managing minor equipment and inventory to ensure that they are aware of County policies related to the administration of minor equipment.
2. Ensure that asset decals are affixed to all County assets, including items noted in audit findings.

**Action Plan:** The Department of Animal Services agrees with the findings and recommendations of this audit and will take the recommended steps to affix asset decals to all County assets, as well as provide refresher training for staff on the importance of affixing decals. Training for DAS staff will be administered by DAS Lieutenants by October 31, 2020. DAS Lieutenants will also be monitoring for compliance on an ongoing basis thereafter.

**Planned Completion Date:** October 31, 2020

**Contact Information for Implementation:** Lieutenant Corinne Howard

If you have any questions, please contact me at (760) 496-4159.



Kelly Campbell  
Director of Animal Services