

OFFICE OF AUDITS & ADVISORY SERVICES



FINANCE AND GENERAL GOVERNMENT GROUP OFFICERS' TRANSITION AUDIT

FINAL REPORT

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

Intentionally Left Blank



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 92123-1281
Phone: (858) 495-5991

JUAN R. PEREZ
CHIEF OF AUDITS

September 23, 2020

TO: Ebony N. Shelton, Deputy Chief Administrative Officer/Chief Financial Officer
Finance and General Government Group

FROM: Juan R. Perez
Chief of Audits

**FINAL REPORT: FINANCE AND GENERAL GOVERNMENT GROUP OFFICERS'
TRANSITION AUDIT**

Enclosed is our report on the Finance and General Government Group 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, Assistant Chief Administrative Officer
Tracy Drager, Auditor and Controller
Rissa Japlit, Assistant 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 Finance and General Government Group (FG3). The objective of the audit was to determine if there is reasonable assurance that the outgoing officer, Tracy Sandoval, and incoming officer, Ebony Shelton, took appropriate actions and filed required reports as of July 3, 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 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 accounts receivable, trust funds, capitalized property, minor equipment, materials and supplies, 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

R

E

A

T

E



VALUE