

# OFFICE OF AUDITS & ADVISORY SERVICES



## HEALTH AND HUMAN SERVICES AGENCY OFFICER TRANSITION AUDIT

*FINAL REPORT*

Chief of Audits: Juan R. Perez  
Audit Manager: Lynne Prizzia, CISA, CRISC  
Auditor II: Sawako Kobayashi, CPA

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 92123-1261  
Phone: (858) 495-5991

**JUAN R. PEREZ**  
CHIEF OF AUDITS

October 5, 2020

**TO:** Dean Arabatzis, Acting Director and General Manager  
Health and Human Services Agency

**FROM:** Juan R. Perez  
Chief of Audits

**FINAL REPORT: HEALTH AND HUMAN SERVICES AGENCY OFFICER TRANSITION AUDIT**

Enclosed is our report on the Health and Human Services Agency Officer Transition Audit. As there are no findings and recommendations in the report, no audit response is required.

Thank you for the courtesousness 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:SK:nb

Enclosure

- c: Tracy Drager, Auditor and Controller  
Andrew Pease, Acting Chief Operating Officer, Health and Human Services Agency  
Amy Thompson, Acting Group Finance Director, Health and Human Services Agency  
Debbie Ordonez, Revenue & Budget Manager, Health and Human Services Agency

## INTRODUCTION

---

- Audit Objective** The Office of Audits & Advisory Services (OAAS) has completed an officer transition audit for the Health and Human Services Agency. The objective of the audit was to determine if there is reasonable assurance that the incoming officer, Dean Arabatzis, took appropriate actions and filed required reports as of April 24, 2020 in compliance with California Codes, County regulatory requirements, and County policies and procedures. These requirements were explained in the instruction letter provided to the 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 the reports filed by the incoming officer, obtained supporting documentation, and performed limited internal control testing.

## AUDIT RESULTS

---

- Summary** In our opinion, there is reasonable assurance that the incoming officer 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