

OFFICE OF AUDITS & ADVISORY SERVICES



HEALTH AND HUMAN SERVICES AGENCY OFFICERS' TRANSITION AUDIT

FINAL REPORT

Chief of Audits: Juan R. Perez
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County of San Diego

TRACY DRAGER
AUDITOR AND CONTROLLER

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JUAN R. PEREZ
CHIEF OF AUDITS

August 2, 2021

TO: Patricia Kay Danon, Chief Operations Officer
Health and Human Services Agency

FROM: Juan R. Perez
Chief of Audits

**FINAL REPORT: HEALTH AND HUMAN SERVICES AGENCY OFFICERS' TRANSITION
AUDIT**

Enclosed is our report on the Health and Human Services Agency 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: Nick Macchione, Deputy Chief Administrative Officer, Health and Human Services Agency
Tracy Drager, Auditor and Controller
Amy Thompson, Executive 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 officers' transition audit for the Health and Human Services Agency. The objective of the audit was to determine if there is reasonable assurance that the outgoing officer, Andrew Pease, and incoming officer, Patricia Kay Danon, took appropriate actions and filed required reports as of July 2, 2021 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 for accuracy and completeness, obtained supporting documentation, and performed limited internal control testing.

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 ompliance R eliability E ffectiveness A ccountability T ransparency E fficiency

VALUE