

OFFICE OF AUDITS & ADVISORY SERVICES



VECTOR CONTROL BENEFIT ASSESSMENT 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
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

May 20, 2021

TO: Amy Harbert, Director
Department of Environmental Health & Quality

FROM: Juan R. Perez
Chief of Audits

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Enclosed is our report on the Vector Control Benefit Assessment 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.

JUAN R. PEREZ
Chief of Audits

AUD:PS:nb

Enclosure

c: Sarah Aghassi, Deputy Chief Administrative Officer, Land Use and Environment Group
Tracy Drager, Auditor and Controller
Renee Loewer, Group Finance Director, Land Use and Environment Group

INTRODUCTION

Audit Objective

The Office of Audits & Advisory Services (OAAS) has completed an audit of the Vector Benefit Assessment. The objective of the audit was to determine whether Mosquito, Vector and Disease Control Assessment funds are used in accordance with ballot measure provisions approved by voters.

Background

The Vector Control Program (VCP) exists within the Department of Environmental Health & Quality (DEHQ) and is responsible for mosquito and vector-borne disease surveillance and control services across San Diego County. To support its core surveillance and control functions, the VCP also performs public outreach to educate residents, responds to vector-related complaints, and conducts vector-borne disease testing in its diagnostic laboratory.

Prior to 1996, VCP services had been funded primarily by a service charge levied against all parcels in the County. When Proposition 218 was passed in 1996, it froze the service charge at \$3.00 for the Coastal Region and \$2.28 for both Inland Regions. Eventually, this fixed charge proved insufficient for the growing demand for vector control services and the protection of public health from vector-borne diseases, including West Nile virus. Therefore, in 2005, a new benefit assessment for improved mosquito, vector, and disease control services was approved by property owners within the County of San Diego. This new assessment was first levied in FY 2005-06 at a rate of \$8.55 per single-family equivalent benefit unit and has been modified and adjusted annually as needed.

The ballot measure included several layers of fiscal safeguards to ensure that all funds are expended appropriately. First, the funds raised can only be spent on mosquito and disease prevention services within the County. Second, the funds are overseen by the Board of Supervisors with annual audits to ensure all funds are spent appropriately. And third, the budget for the services proposed for each year is presented to the public annually.

In addition to increased funds for basic surveillance and control services, the 2005 benefit assessment provided funding for additional programs designed to improve the VCP's core detection and control mission. Examples of these programs are the Vector Habitat Remediation Program and the Vector Disease Diagnostic Laboratory.

In June 2020, the Board of Supervisors approved the FY 2020-21 benefit assessment rate of \$8.37 per single-family equivalent benefit unit which is the same as FY 2019-20. The approved rate is below the original balloted rate of \$8.55 and the maximum authorized rate allowed of \$12.02.

DEHQ commissioned the annual audit to have an independent review of the benefit assessment funds to ensure that all funds are spent in accordance with the provision of the 2005 ballot measure and to satisfy the second layer of fiscal safeguards.

Audit Scope & Limitations

The scope of the audit included the benefit assessment expenditures for the last quarter of FY 2019-20 and the first three quarters of FY 2020-21.

The expenditure total for the scoped period is \$8,755,383.42. A sample of \$819,494.38, equivalent to 9.36% of the total expenditures, was selected for testing.

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 performed the audit using the following methods:

- Interviewed key DEHQ personnel regarding the VCP's assessment process and its various components.
- Reviewed Board of Supervisors resolutions and minute orders to confirm oversight and public presentation.
- Verified the existence and public availability of the annual Engineer's Report for FY 2020-21 and noted any changes or updates made since the most recent audit was performed.
- Tested a sample of expenditures for compliance with voter-approved spending requirements.
- Reviewed grants awarded to third parties through the Vector Habitat Remediation Program for compliance with program award procedures.
- Assessed departmental policies and procedures governing the collection, budgeting, and spending of benefit assessment funds.

AUDIT RESULTS

Summary

In our opinion, there is reasonable assurance that the Mosquito, Vector and Disease Control Assessment funds are being used in accordance with ballot measure provisions approved by the voters.

Office of Audits & Advisory Services

Compliance **R**eliability **E**ffectiveness **A**ccountability **T**ransparency **E**fficiency

VALUE