

# OFFICE OF AUDITS & ADVISORY SERVICES



## PUBLIC HEALTH SERVICES OFFICERS' TRANSITION AUDIT

*FINAL REPORT*

Chief of Audits: Juan R. Perez  
Audit Manager: Franco Lopez, CPA, CIA, CISA, CISSP  
Auditor I: Alyn Moreno

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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

September 14, 2022

**TO:** Dr. Wilma Wooten, Public Health Officer  
HHSA – Public Health Services

Elizabeth Hernandez, Director of Departmental Operations  
HHSA – Public Health Services

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

**FINAL REPORT: PUBLIC HEALTH SERVICES OFFICERS' TRANSITION AUDIT**

Enclosed is our report on the Public Health Services Officers' 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 black ink, appearing to read "Juan R. Perez".

**JUAN R. PEREZ**  
Chief of Audits

AUD:AM:nb

Enclosure

c: Patty Kay Danon, Chief Operations Officer, Health and Human Services Agency  
Tracy Drager, Auditor and Controller  
Amy Thompson, Executive Finance Director, Health and Human Services Agency  
Christy Carlson, Group Program Manager, Health and Human Services Agency  
Debbie Ordonez, Revenue & Budget Manager, Health and Human Services Agency

## INTRODUCTION

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<b>Audit Objective</b>	The Office of Audits & Advisory Services (OAAS) has completed an officers' transition audit for the Public Health Services Department. The objective of the audit was to determine if there is reasonable assurance that the outgoing officer, Wilma Wooten, and incoming officer, Elizabeth Hernandez, took appropriate actions and filed required reports as of August 13, 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.
<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 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 without exception, and in compliance with California Codes, County regulatory requirements, and County policies and procedures in connection with an officer's transition.
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### Office of Audits & Advisory Services

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