

OFFICE OF AUDITS & ADVISORY SERVICES



SAN DIEGO SHERIFF'S OFFICE OFFICERS' TRANSITION AUDIT

FINAL REPORT

Chief of Audits: Juan R. Perez
Audit Manager: Franco D. Lopez, CPA, CIA, CISA, CISSP
Auditor I: Mercedes Pereira-Trent, MBA
Auditor I: Nicholas Geirut

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

April 6, 2023

TO: Kelly A. Martinez, Sheriff
Office of the Sheriff

FROM: Juan R. Perez
Chief of Audits

FINAL REPORT: OFFICE OF THE SHERIFF OFFICERS' TRANSITION AUDIT

Enclosed is our report on the Office of the Sheriff Officers' Transition Audit. The report includes an update on the status of findings and recommendations from the previous audit report. As there are no additional findings from this audit, 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 "JRP", written over a light blue horizontal line.

JUAN R. PEREZ
Chief of Audits

AUD:MPT:nb

Enclosure

c: Holly Porter, Deputy Chief Administrative Officer, Public Safety Group
Tracy Drager, Auditor and Controller
Rosemarie Degracia, Group Finance Director, Public Safety Group

INTRODUCTION

Audit Objective The Office of Audits & Advisory Services (OAAS) has completed an officers' transition audit for the San Diego Sheriff's Office (SDSO). The objective of the audit was to determine if there is reasonable assurance that the outgoing officer, Anthony C. Ray and incoming officer, Kelly A. Martinez, took appropriate actions and filed required reports as of January 3, 2023, 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's (GMS) Evaluation and Accountability component, as well as the County's Sustainability/Resilience and Empower/Transparency and Accountability strategic initiatives.

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.

The audit scope included the review and verification of the implementation status of the recommendations identified in the A22-013 Transition Audit finalized in November 2022. Due to this recent audit, no detail testing was performed for the A23-010 Transition 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 performed the current audit using the following methods:

- Reviewed the reports filed by the outgoing and incoming officers for accuracy and completeness, obtained supporting documentation, and performed limited internal control testing.
- Reviewed recommendations and corresponding findings identified in the A22-013 Transition Audit.
- Interviewed management and staff of SDSO who were responsible for the implementation of audit recommendations.
- Validated through observation, inspection of records, and data analysis whether recommendations had been implemented and the original findings addressed.

AUDIT RESULTS

Summary

In our opinion, there is reasonable assurance that the outgoing and incoming officers took appropriate actions and filed required reports in compliance with California Codes, County regulatory requirements, and County policies and procedures in connection with an officer's transition.

Additionally, SDSO has made progress in strengthening the controls over Capitalized Assets & Minor Equipment and Revolving Funds since November 2022. Appendix A outlines the status of the prior audit recommendations.

APPENDIX A

Implementation Status of Prior Audit Recommendations

Original Finding	Original Recommendation		Implementation Status As of March 17, 2023		
			Implemented	Partially Implemented	Not Implemented
I. Control Over Minor Equipment and Capitalized Assets Need Improvement	To strengthen inventory controls over minor equipment and capitalized assets SDSO should:				
	1	Ensure that employees with asset management responsibilities are trained and understand their duties as required by County policy.			✓
	2	Ensure that the exceptions outlined in Table 3 and Table 4 are resolved.	✓		
	Table No.3 Minor Equipment Exceptions Detail				
		3-1) Unsighted Asset: Fujitsu FI 7160 Scanner	✓		
		3-2) Incorrect Decal: Remington 870(204859) Wrong ME Decal (204705) listed on MEIL	✓		
		3-3) Incorrect Item Description: Minor equipment item (Decal 227071) was listed as a weapon, but testing confirmed that this item was a laptop computer.	✓		
		3-4) Incorrect Item Description: Minor equipment item (Decal 227082) was listed as a weapon, but testing confirmed that this item was a laptop computer.	✓		

Original Finding	Original Recommendation	Implementation Status As of March 17, 2023		
		Implemented	Partially Implemented	Not Implemented
I. Control Over Minor Equipment and Capitalized Assets Need Improvement <i>(Continued)</i>	3-5) Disposed weapon: Rifle Scope-Sight NV M-993 (Decal 87164701) was listed as sighted on the MEIL, but the weapon was destroyed in 2021 according to destruction records.	✓		
	3-6) Unsighted Weapon: Colt AR15 11.5 Semi Auto Rifle could not be identified because its serial & decal number were missing in the MEIL.	✓		
	3-7) Sighted but Unlisted Weapon: Pepper Ball (SN 21440) was sighted but not listed on the MEIL. The SDSO indicated the equipment appeared after SDSO's intervention at the La Mesa Riots in 2020.	✓		
	3-8) Sighted but Unlisted Weapon: 2 Pepper Ball (SN 871813) was sighted but not listed on the MEIL. The SDSO indicated the equipment appeared after SDSO's intervention at the La Mesa Riots in 2020.	✓		

Original Finding	Original Recommendation		Implementation Status As of March 17, 2023		
			Implemented	Partially Implemented	Not Implemented
I. Control Over Minor Equipment and Capitalized Assets Need Improvement <i>(Continued)</i>	3-9) Unlisted Weapon Waiting for Disposal: A Glock (Decal 870292) was sighted but not listed on the MEIL. It was part of more than 1,000 weapons pending destruction. These do not have a specific date for the destruction and could be brought back to service if necessary. The SDSO Department Procedures do not include a section regarding proper disposal of weapons or the appropriate timing. Finally, only after minor equipment is disposed/destroyed, should it be removed from the inventory listing.		✓		
	Table No. 4 Capitalized Asset Exceptions Detail				
	4-1) Unsighted Asset No. 1497409 Thermal Imager		✓		
	4-2) Unsighted Asset No. 1004538 Cascade Duo Rear Delivery Unit		✓		
	4-3) Unsighted Asset No. 1006197 Target System C-90		✓		
	4-4) Unsighted Asset No. 1030853 Prism Suite Installed Trainer L400 DR Package		✓		
	4-5) CA Decal Missing Asset No. 1541398 Interlake 8000-LB Bean Shelving		✓		

Original Finding	Original Recommendation		Implementation Status As of March 17, 2023		
			Implemented	Partially Implemented	Not Implemented
I. Control Over Minor Equipment and Capitalized Assets Need Improvement <i>(Continued)</i>		4-6) CA Decal Missing Asset No 1316308 Panorex Digital X-Ray W/D1X13 Sensor System	✓		
	3	Update the location field for the following items in the OFAM:			
		a) The 357 capitalized assets that had “Default” or “Do not use” outlined in their location field.		✓	
		b) The 181 Crime Lab assets that incorrectly outlined the 5255 Mount Etna Drive address location.	✓		
	4	Update the following items in the MEIL:			
		a) Building location for the 21,722 minor equipment assets from the Sheriff’s Administration.	✓		
		b) Add the Minor Equipment Decal to the 3,851 minor equipment assets missing the decal number.		✓	
		c) Add the ASTREA handmade tools to the MEIL.	✓		
		d) Include weapons pending destruction in the minor equipment inventory until they are disposed or destroyed.	✓		

Original Finding	Original Recommendation	Implementation Status As of March 17, 2023		
		Implemented	Partially Implemented	Not Implemented
II. Internal Controls Over Revolving Funds Need Improvement	To improve internal controls over revolving funds, SDSO management should:			
	1 Ensure that all employees that receive and handle cash complete a course of instruction on the secure processing of moneys as required by County policy.	✓		
	2 After receiving the requisite training, the SDSO should assess their current practices and identify areas in need of improvement. This includes, but is not limited to, the revolving fund management issues identified at the CSB Civil Division & License Division.	✓		

Office of Audits & Advisory Services



VALUE