

# OFFICE OF AUDITS & ADVISORY SERVICES



## VECTOR CONTROL BENEFIT ASSESSMENT AUDIT

*FINAL REPORT*

Chief of Audits: Juan R. Perez  
Audit Manager: Christopher Efird, CPA  
Auditor I: Alyn Moreno

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# County of San Diego

**TRACY DRAGER**  
AUDITOR AND CONTROLLER

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**JUAN R. PEREZ**  
CHIEF OF AUDITS

February 14, 2023

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

FROM: Juan R. Perez  
Chief of Audits

**FINAL REPORT: VECTOR CONTROL BENEFIT ASSESSMENT AUDIT**

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.

A handwritten signature in blue ink, appearing to read "Juan R. Perez".

**JUAN R. PEREZ**  
Chief of Audits

AUD:AM:nb

Enclosure

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

## INTRODUCTION

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**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, and responds to vector-related complaints.

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 control 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 2022, the Board of Supervisors approved the FY 2022-23 benefit assessment rate of \$8.37 per single-family equivalent benefit unit which is the same as FY 2021-22. The approved rate is below the original balloted rate of \$8.55 and the maximum authorized rate allowed of \$12.80.

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 previous VCP audit report was issued on June 9, 2022. Therefore, the scope of the audit included the benefit assessment expenditures incurred from July 1, 2022, through November 30, 2022, the date in which audit fieldwork was started.

The expenditure total for the scoped period is \$3,515,253.34. A sample of \$1,178,142.55, equivalent to 33.52% 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 2022-23 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.
- Interviewed key DEHQ personnel to determine if any grants were awarded to third parties through the Vector Habitat Remediation Program.
- 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 &amp; Advisory Services

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