

OFFICE OF AUDITS & ADVISORY SERVICES

CHILD & FAMILY WELL-BEING DEPARTMENT OFFICERS' TRANSITION AUDIT

FINAL REPORT



Chief of Audits: [Juan R. Perez](#)
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JUAN R. PEREZ
CHIEF OF AUDITS

June 30, 2025

TO: Alfredo Guardado, Jr., Director
HHSA – Child & Family Well-Being

FROM: Juan R. Perez
Chief of Audits

FINAL REPORT: CHILD & FAMILY WELL-BEING DEPARTMENT OFFICERS' TRANSITION
AUDIT

Enclosed is our report on the Child & Family Well-Being Department 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.

JUAN R. PEREZ
Chief of Audits

AUD:VC:nb

Enclosure

c: Kimberly Giardina, Deputy Chief Administrative Officer, Health and Human Services Agency
Patty Kay Danon, Chief Operations Officer, Health and Human Services Agency
Tracy Drager, Auditor and Controller
Amy Thompson, Chief Financial Officer, Health and Human Service Agency
Christy Carlson, Director, Business Assurance and Compliance, HHSA
Tony Pham, Revenue & Budget Manager, Health and Human Services Agency

About the Office of Audits & Advisory Services

The mission of the Auditor and Controller's Office of Audits & Advisory Services (OAAS) is to provide independent, objective assurance and consulting services designed to add value and improve the County of San Diego's operations. OAAS helps the County accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

Audit Authority

OAAS derives its authority to conduct audits of County departments and programs primarily from the County Charter, County Administrative Code, Board of Supervisors Policy Manual, and California Government Code.

Statement of Auditing Standards

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.



AUDIT OBJECTIVE & SCOPE

The Office of Audits & Advisory Services (OAAS) has completed an officers' transition audit for the Child & Family Well-Being Department. The objective of the audit was to determine if there is reasonable assurance that the outgoing officer, Kimberly Giardina and incoming officer, Alfredo Guardado, Jr. took appropriate actions and filed required reports as of September 30, 2024, 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.

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.

AUDIT RESULTS

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.

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.

METHODOLOGY

OAAS reviewed all the reports filed by the outgoing and incoming officers, obtained supporting documentation, and performed limited internal control testing.