

# OFFICE OF AUDITS & ADVISORY SERVICES

## PUBLIC SAFETY GROUP OFFICERS' TRANSITION AUDIT

*FINAL REPORT*



Chief of Audits: [Juan R. Perez](#)  
Audit Manager: [Christopher Efird, CPA](#)  
Auditor I: [Nicholas Gierut](#)

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TRACY DRAGER  
AUDITOR AND CONTROLLER

AUDITOR AND CONTROLLER  
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JUAN R. PEREZ  
CHIEF OF AUDITS

November 22, 2024

TO: Andrew Strong, Deputy Chief Administrative Officer  
Public Safety Group

FROM: Juan R. Perez  
Chief of Audits

FINAL REPORT: PUBLIC SAFETY GROUP OFFICERS' TRANSITION AUDIT

Enclosed is our report on the Public Safety Group Officers' Transition Audit. We have reviewed your response to our recommendations and have attached it to the audit report.

The actions taken and/or planned, in general, are responsive to the recommendations in the report. As required under Board of Supervisors Policy B-44, we respectfully request that you provide quarterly status reports on the implementation progress of the recommendations. You or your designee will receive email notifications when these quarterly updates are due, and these notifications will continue until all actions have been implemented.

If you have any questions, please contact me at (858) 495-5661.

JUAN R. PEREZ  
Chief of Audits

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Enclosure

c: Tracy Drager, Auditor and Controller  
Lisa Keller-Chiodo, Group Finance Director, Public Safety Group

## 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

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The Office of Audits & Advisory Services (OAAS) has completed an officers' transition audit for the Public Safety Group (PSG). The objective of the audit was to determine if there is reasonable assurance that the outgoing officer, Holly Porter, and incoming officer, Andrew Strong, took appropriate actions and filed required reports as of July 1, 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

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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. However, we noted the following exception:

### Finding I:

#### Minor Equipment Inventory Listing Not Properly Updated

A sample of 19 minor equipment assets were selected for review. OAAS noted three assets that were properly disposed of prior to the transition date; however, the department's minor equipment inventory listing was not updated to reflect the changes.

County Administrative Manual Item No. 0050-02-01 states that department heads are responsible for all County property in their charge. These responsibilities include identification and control of these assets, filing of inventories, and submission of reports as required by the Board of Supervisors.

Deficiencies in internal controls related to the tracking of minor equipment increases the risk of asset misappropriation, misuse, or loss. Furthermore, inaccurate or incomplete inventory listings may hinder the County's ability to establish appropriate levels of insurance coverage, while also preventing the department from relinquishing or assuming the correct amount of assets.

The Auditor and Controller's Administrative Services Division (ASD) provides administrative support to all the County's group executive offices, except for the Health and Human Services Agency. These duties include performing inventories, purchases, invoicing, and other administrative tasks. According to PSG, the three assets were not removed from the minor equipment inventory listing due to a miscommunication between ASD and PSG.

During the audit, PSG informed OAAS that they had requested access from ASD to the SharePoint site where the minor equipment inventory listing is maintained. Moving forward, PSG will update the inventory listing directly as needed, and will notify ASD when updates are made, including providing supporting documentation.

## **RECOMMENDATION:**

To strengthen internal controls over minor equipment, the department should:

1. Update the minor equipment inventory listing to accurately reflect the correct amount of minor equipment assets relinquished or assumed by officers involved in the transition.
2. Implement a process to ensure that all adjustments to minor equipment inventory are communicated to ASD and that the PSG's inventory listing is accurately updated.

## **BACKGROUND**

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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**

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

**DEPARTMENT'S RESPONSE**  
(PUBLIC SAFETY GROUP)



**PUBLIC SAFETY GROUP**

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(619) 595-4633

**Andrew Strong**  
Deputy Chief Administrative Officer  
619-531-4535

**Kathleen Flannery**  
Chief Operations Officer  
619-515-6610

November 21, 2024

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

FROM: **Andrew Strong**, Deputy Chief Administrative Officer  
Public Safety Group

**DEPARTMENT RESPONSE TO AUDIT RECOMMENDATIONS: PUBLIC SAFETY GROUP  
OFFICERS' TRANSITION AUDIT**

**Finding I: Minor Equipment Inventory Listing Not Properly Updated**

**OAAS Recommendation:** To strengthen internal controls over minor equipment, the department should:

1. Update the minor equipment inventory listing to accurately reflect the correct amount of minor equipment assets relinquished or assumed by officers involved in the transition.
2. Implement a process to ensure that all adjustments to minor equipment inventory are communicated to the Auditor and Controller's Administrative Services Division (ASD) and that the Public Safety Groups Executive Office (PSG EXO) inventory listing is accurately updated.

**Action Plan:**

The PSG EXO agrees with the audit recommendations and will perform the following:

1. The PSG EXO will implement a new Equipment Assignment Agreement (Agreement) for its staff that will be utilized when onboarding and offboarding staff and for annual review of minor equipment inventory. The Agreement will require staff to attest to all office and teleworking minor equipment received and will be signed by staff and their supervisor. The Agreement will be utilized to update the minor equipment inventory listing managed by the ASD, to ensure the listing reflects the correct minor equipment assets for the PSG EXO.



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OFFICERS' TRANSITION AUDIT  
November 19, 2024

2. Procedures will be developed to outline the process and responsibilities of individuals in PSG EXO and communication needed with ASD to ensure all adjustments to the minor equipment inventory are accurately updated. Also, to ensure all requested adjustments are completed by ASD, PSG has been given access to the inventory list in SharePoint that is managed by ASD.

**Planned Completion Date:** December 31, 2024

**Contact Information for Implementation:** Brian Lewis, Finance Officer

If you have any questions, please contact me at (619) 531-4530.



Andrew Strong,  
Deputy Chief Administrative Officer, Public Safety Group

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