

OFFICE OF AUDITS & ADVISORY SERVICES

VECTOR CONTROL BENEFIT ASSESSMENT

FINAL REPORT



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February 27, 2025

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.

JUAN R. PEREZ
Chief of Audits

AUD:VC:nb

Enclosure

c: Dahvia Lynch, Deputy Chief Administrative Officer, Land Use and Environment Group
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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) 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.

The previous Vector Control Program audit report was issued on March 14, 2024, which covered expenditures incurred from December 1, 2022, through December 15, 2023. Therefore, the scope of this audit included the benefit assessment expenditures incurred from December 16, 2023, through December 12, 2024, which was the starting date of audit fieldwork.

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 Mosquito, Vector, and Disease Control Assessment funds are being used in accordance with ballot measure provisions approved by the 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 with 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.

Since the initial Single-Family Equivalent (SFE) assessment rate of \$8.55 in 2005, the rate has been reviewed and adjusted as needed annually. In June 2024 the Board of Supervisors approved the FY 2024-25 benefit assessment rate of \$10.76 per single-family equivalent benefit unit which is a \$1.66, or an 18.2%, increase over the prior rate of \$9.10. The rate increase was necessary to address cost changes, such as increased salary and benefit costs. The approved rate is below the maximum authorized rate allowed of \$14.12.

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.

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 2024-25 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.