

OFFICE OF AUDITS & ADVISORY SERVICES

OFFICE OF EMERGENCY SERVICES OFFICERS' TRANSITION AUDIT

FINAL REPORT



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

June 2, 2026

TO: Daryl Arbuthnott, Director
Office of Emergency Services

FROM: Juan R. Perez
Chief of Audits

FINAL REPORT: OFFICE OF EMERGENCY SERVICES OFFICERS' TRANSITION AUDIT

Enclosed is our report on the Office of Emergency Services 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

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Enclosure

c: Judy Ying, Interim Deputy Chief Financial Officer
Andrew Strong, Deputy Chief Administrative Officer, Public Safety Group
Kathleen Flannery, Chief Operations Officer, Public Safety Group
Tracy Drager, Auditor and Controller
Lisa Keller, 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 advisory engagement was conducted in conformance with the Global Audit Standards 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 Office of Emergency Services. The objective of the audit was to determine if there is reasonable assurance that the outgoing officer, Julie Jeakle, and incoming officer, Daryl Arbuthnott, took appropriate actions and filed required reports as of February 13, 2026 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.

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.