



Bill Perrone, CIA
Internal Audit Manager

April 6, 2012

Assignment 10269

To: Distribution List

Subject: Internal Audit Report: Transition Audit – Financial Report of the Board of Supervisors – Supervisorial District I.

We have completed the Transition Audit - Financial Report on Board of Supervisors – Supervisorial District I as of December 31, 2011. We conducted the audit in March 2012.

We thank the staff of the Board of Supervisors Office for their cooperation. Their assistance contributed significantly to the successful completion of the audit.

Respectfully submitted,

Signature on file

Bill Perrone, CIA
Internal Audit Manager

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INTERNAL AUDIT REPORT

Transition Audit – Financial Report

Board of Supervisors – Supervisorial
District I



Assignment 10269
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Executive Summary

Conclusion Based upon the results of our testing, we express an unqualified opinion on the \$100.00 of reported assets of the department.

The Board of Supervisor’s Office – Supervisorial District I is in agreement with this report.

Audit The audit objective was to perform a transition audit of the Board of Supervisors –

Objective And Scope Supervisorial District I reported assets as specified by the County Charter. The scope of the audit included:

- Testing internal controls over the assets,
- Verifying the existence, valuation and completeness of amounts of the assets,
- Determining whether the assets under the department’s control are presented in conformity with generally accepted accounting principles as of December 31, 2011.

Audit Background Santa Clara County Charter Section 602(b) requires an audit of the assets when there is a change in management that has responsibility for the assets. Mr. Don Gage left office in December 2010 and was replaced by elected supervisor Mike Wasserman.

We conducted our audit in accordance with the International Professional Practices Framework of Internal Auditing established by the Institute of Internal Auditors.

Signature on file

Bill Perrone, CIA
Internal Audit Manager