

# COUNTY OF SACRAMENTO

DEPARTMENT OF FINANCE - AUDITOR-CONTROLLER DIVISION – INTERNAL AUDIT UNIT

**INTERNAL AUDIT REPORT**

**CHANGE OF CUSTODY  
AGREED-UPON PROCEDURES REPORT  
AS OF FEBRUARY 28, 2025**

**CONFLICT CRIMINAL DEFENDER**



**Audit Committee Submittal Date: 12/18/2025**

## **SUMMARY**

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### **Background**

The Department of Finance (Finance) performed a change of custody agreed-upon procedures for the outgoing Director of the Sacramento County Conflict Criminal Defender's Office (CCD) with a change of custody date of February 28, 2025.

### **Audit Objective**

To inspect CCD's cash, cash equivalents, and capital assets as of February 28, 2025, and confirm the records to the Sacramento County Accounting System (COMPASS).

### **Summary**

We noted issues with petty cash handling, record keeping and tracking of bus passes, and untimely return and reporting of loss of County assigned assets.

**Department of Finance**

Chad Rinde  
Director



**County of Sacramento**

**Divisions**

Auditor-Controller  
Consolidated Utilities Billing &  
Service  
Investments  
Revenue Recovery  
Tax Collection & Licensing  
Treasury

November 6, 2025

Tiffanie Synnott  
Acting Director  
Sacramento County Conflict Criminal Defender  
901 H St Suite 409  
Sacramento, CA 95814

**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

Dear Ms. Synnott:

We have performed the procedures enumerated below and on page two, which were agreed to by the Sacramento County (County) Conflict Criminal Defender's Office (CCD) regarding the change of custody on February 28, 2025. We performed our procedures at CCD's offices located at 901 H Street, Suite 409. CCD's management is responsible for maintaining sufficient controls for its accounting operations and assets. In performing our agreed-upon procedures engagement, we have relied solely on representations provided by CCD relating to its responsibility for maintaining sufficient controls for its accounting operations and assets.

CCD has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purposes of the County's mandated review of CCD's assets due to a change of custody. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Our procedures and findings are summarized as follows:

1. We were informed of CCD Director's departure from CCD after the Director's last day with CCD, change of custody date of February 28, 2025. Therefore, we counted CCD's cash and all receipts on hand on June 27, 2025 and traced back

to the change of custody date and compared our count to the Sacramento County Financial System (COMPASS) records.

Result: CCD did not have any cash receipts. We noted several issues related to CCD's petty cash handling. See Finding # 1 of ATT 2 – *Current Findings and Recommendations*.

2. We inspected a sample of the capital assets in the possession of CCD on June 27, 2025 and traced back to the change of custody date.

Result: CCD did not have any capital assets to inspect.

3. We counted all bus passes on hand during our fieldwork and reconciled the balances back to February 28, 2025.

Result: We noted a concern related to bus pass records. See Finding #2 of ATT 2 – *Current Findings and Recommendations*.

4. We verified whether the outgoing Director returned all assigned County assets to CCD prior to the change of custody on February 28, 2025.

Result: We noted that assigned County assets were not returned or reported as missing in a timely manner. See Finding #3 of ATT 2 – *Current Findings and Recommendations*.

We were engaged by CCD to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the standards for attestation engagements contained in *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States of America. An agreed-upon procedures engagement involves performing specific procedures that the engaging party has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting on findings based on the procedures performed. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on CCD's fiscal processes or results of our procedures referred to above. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of CCD regarding the change of custody review procedures and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report relates only to the results of our procedures referred to above and does not extend to CCD's operations as a whole.

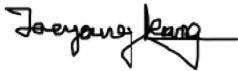
Tiffanie Synnott, Acting Director  
November 6, 2025

CCD's response to the findings identified during our procedures are described in ATT 2 – *Current Findings and Recommendations*. We did not perform procedures to validate CCD's response to the findings and, accordingly, we do not express an opinion on the response to the findings.

This report is intended solely for the information and use of the Sacramento County Board of Supervisors, Sacramento County Audit Committee, Sacramento County Executive, and CCD's management. It is not intended to be, and should not be, used by anyone other than these specified parties. However, this restriction is not intended to limit distribution of this report, which is a matter of public record.

Sincerely,

CHAD RINDE  
DIRECTOR OF FINANCE

A handwritten signature in black ink, appearing to read "Tae-Young Kang", with a horizontal line extending to the right.

By: Tae-Young Kang, CPA  
Audit Manager

Attachments:

ATT 1 – *Schedule of Accountability*  
ATT 2 – *Current Findings and Recommendations*

COUNTY OF SACRAMENTO  
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 CHANGE OF CUSTODY  
 FEBRUARY 28, 2025

SCHEDULE OF ACCOUNTABILITY

<b><u>IMPREST CASH</u></b>	Amount Authorized <sup>(1)</sup>	Amount Counted <sup>(2)</sup>	Variance <sup>(3)</sup>
Administrative Services	\$ 100.00	-	\$ 100.00
<b>Total</b>	<b>\$ 100.00</b>	<b>-</b>	<b>\$ 100.00</b>

<b><u>BUS PASSES</u></b>	Face Value	Number of Passes Counted	Value of Passes Counted	Number of Passes <sup>(4)</sup> Per CCD Records	Value of Passes <sup>(4)</sup> Per CCD Records	Variance <sup>(4)</sup>
Basic Daily Pass	<u>\$ 7.00</u>	<u>45</u>	<u>\$ 315.00</u>	<u>Unknown</u>	<u>Unknown</u>	<u>Unknown</u>

(1) Amounts represent the authorized amount reported in the Sacramento County Financial System (COMPASS).

(2) Amounts represent the imprest cash counted and inspected on June 27, 2025.

(3) See Finding #1 of ATT II - *Curent Findings and Recommendations*.

(4) We could not determine the total number and amount of bus passes CCD should have on hand. See Finding #2 of ATT II - *Curent Findings and Recommendations*.

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**CURRENT FINDINGS AND RECOMMENDATIONS**

**1. Petty Cash**

Criteria

Per Sacramento County Policy #1003 – Change and Imprest Cash Fund Policy, “*All funds shall be reconciled at least once each month and when the fund is replenished, a copy of the reconciliation shall be submitted with the claim for replenishment. .... To facilitate the fiscal year-end close, financial reporting, and the annual report of revolving funds to the Board of Supervisors, departments are required to submit a June 30 reconciliation of their respective funds to the Auditor-Controller's office (AC).*”

Per policy #1400: Relief of Accountability – Cash and Cash Equivalent policy, “*Cash losses attributed to fraud, theft, and/or burglary, regardless of cash loss amount, are required to be reported to the Director of Finance and to law enforcement agencies with jurisdiction within 5-7 business days of discovery.*” The policy also requires that Relief of Accountability (ROA) to be submitted to AC. After AC reviews ROA, a claim to replenish the cash amount can be submitted to AC.

Condition

The Conflict Criminal Defender’s Office (CCD) has \$100 in petty cash. CCD used part of the petty cash, and the remaining balance was stolen on February 11, 2025. CCD filed a police report for burglary; however, it did not submit the report or ROA to AC and did not replenish the petty cash or close the petty cash account. In addition, based on inquiry to CCD staff, CCD did not maintain a petty cash log, was not able to locate any receipts for petty cash disbursements, and did not replenish the used petty cash for several years. Furthermore, CCD did not know the amounts of petty cash used compared to the remaining balance prior to the burglary. Therefore, CCD is not compliant with Sacramento County Policy #1003 and #1400.

Cause

It appears that CCD was not aware of County of Sacramento policy #1003 or #1400 and did not have adequate policies and procedures for petty cash handling.

Effect

Sacramento County Financial System (COMPASS) shows \$100 imprest cash under CCD’s fund center while CCD does not have any imprest cash on hand resulting in misstatement of County’s imprest cash record. In addition, CCD would not be able to utilize petty cash when needed as it does not have any petty cash on hand which may result in CCD’s operation negatively.

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**CURRENT FINDINGS AND RECOMMENDATIONS**

Recommendation

We recommend CCD to update and implement its policies and procedures regarding petty cash handling and relief of accountability to comply with the Sacramento County Policy.

We also recommend CCD to submit to AC:

- a) The police report for the burglary occurred on February 11, 2025
- b) A request for ROA
- c) A claim to replenish the petty cash once ROA is approved by AC or a request to close out the imprest cash if the fund is no longer needed for operations.

If the petty cash fund is replenished, CCD should:

- a) Maintain a petty cash log
- b) Reconcile the petty cash log, receipts, and remaining balance once a month and when the fund is replenished
- c) Replenish the used petty cash once a year at a minimum

Management Response

On February 11, 2025, CCD was burglarized and all of CCD's petty cash was stolen. CCD has requested a copy of the police report. CCD has also completed a Relief of Accountability (ROA). CCD is requesting to close out the imprest cash as the cash is no longer needed for operations.

**2. Bus Passes**

Criteria

According to governmental industry best practices, a log should be maintained to properly track the use and balance of bus passes used for business purposes. The log should include information such as beginning balance, distribution information such as amount, date, recipient name, and approver name, addition amount and date, total running balance, and bus pass numbers distributed and remaining to properly monitor, track, and reconcile bus pass inventory.

Condition

CCD's office receives bus passes from Public Defender to be used for clients' transportation to and from court. During our fieldwork, we counted 45 daily bus passes with total amount of \$315 (45 x \$7). CCD maintained bus pass distribution list; however, it did not maintain a log tracking beginning and ending balances of bus

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passes and bus pass numbers for remaining bus passes. Therefore, we were not able to verify bus passes we counted were what CCD should have on hand.

Cause

CCD did not have written policies and procedures related to monitoring bus passes.

Effect

Inadequate internal controls over the tracking of bus passes can lead to theft and misappropriation.

Recommendation

We recommend CCD establish written policies and procedures to monitor its bus passes and maintain more detailed logs including information such as beginning balance, distribution information such as amount, date, recipient name, and approver name, addition amount and date, total running balance, and bus pass numbers distributed and remaining to properly monitor, track, and reconcile bus pass inventory.

Management Response

CCD does receive bus passes and currently maintains a bus pass log. This log contains the following: 1) date, 2) name of client, 3) xref, 4) bus pass number, 5) purpose, and 6) staff approval signature.

CCD's current process could be improved by maintaining a log tracking beginning and ending balances of bus passes and bus pass numbers for remaining bus passes. This would allow CCD to keep a total running balance and reconcile bus pass inventory. CCD process could also be improved by written policies and procedures and a Chain of Custody form. CCD has adopted this finding and implemented a more detailed tracking system.

**3. County Owned Equipment**

Criteria

All County employees or County contracted personnel should return any County owned equipment to the County prior to their departure from the County and report loss of any assigned equipment immediately.

Condition

During our fieldwork, we noted that a CCD personnel was assigned to a County owned laptop and cellular phone. However, the contracted personnel did not return the laptop

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prior to departing from CCD. Subsequent to commencement of our fieldwork, the personnel returned the laptop on May 21, 2025, well after the departure date. In addition, it appears that the contracted personnel lost the County assigned cellular phone and did not report the loss of cellular phone in a timely manner.

Cause

CCD did not have adequate policies and procedures related to properly handling County owned equipment assigned to its personnel.

Effect

Without having adequate policies and procedures related to properly handling County owned equipment assigned to its personnel, CCD may be at risk of future loss or misappropriation of County assets.

Recommendation

We recommend CCD establish and implement written policies and procedures to make sure that its personnel return any County owned equipment to CCD prior to their departure from CCD, report and investigate loss of any assigned equipment immediately, and perform periodic inventory counts of County owned equipment, annually at a minimum.

Management Response

CCD recognizes that processes could be improved regarding county owned equipment by establishing written policies and procedures. CCD has drafted written policies and procedures regarding county owned equipment including an "Equipment Check out Form", Sacramento County Information Technology Policy, and Acknowledgment of Information Security Responsibility Form. CCD has adopted this finding and implemented this new process.