

**COUNTY OF SACRAMENTO
CALIFORNIA**

For the Agenda of:
July 11, 2017
“Communications Received and Filed” Item

To: Board of Supervisors
From: Department of Finance
Subject: Report Of Agreed-Upon Procedures For The Sacramento County Assessor’s
Office Change Of Custody On May 12, 2017
Supervisory District(s): All
Contact: Joyce Renison, Assistant Auditor-Controller, 874-7450

RECOMMENDATION

Receive and file the attached agreed-upon procedures report, *The Sacramento County Assessor’s Office Change Of Custody On May 12, 2017*.

Respectively submitted,

Ben Lamera
Director of Finance

Attachment

ATT 1 - Report Of Agreed-Upon Procedures For The Sacramento County Assessor’s Office
Change Of Custody On May 12, 2017

Department of Finance

Ben Lamera,
Director



Agenda Date: July 11, 2017

ATT 1

Auditor-Controller Division

Joyce Renison,
Assistant Auditor-Controller


County of Sacramento

Inter-Office Memorandum

June 5, 2017

To: Christina Wynn, Acting Assessor
Sacramento County Assessor's Office

From: Ben Lamera
Director of Finance

By: Hong Lun (Andy) Yu, C.P.A. 
Audit Manager

Subject: **REPORT OF AGREED-UPON PROCEDURES FOR THE SACRAMENTO COUNTY ASSESSOR'S OFFICE CHANGE OF CUSTODY ON MAY 12, 2017**

At your request, we have performed the procedures enumerated below, which were agreed to by the Sacramento County Assessor's Office (Assessor), solely to assist the Assessor with its change of custody on May 12, 2017. We performed our procedures at the Assessor's Office located at 3701 Power Inn Road, Suite 3000, Sacramento, California, 95826. The Assessor's management is responsible for maintaining sufficient controls for its accounting operations and capital assets. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the Assessor's management. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. This report is applicable solely to the procedures referred to below and next page and is not intended to pertain to any of the Assessor's other operations, procedures or compliance with laws and regulations. Our procedures and findings are summarized as follows:

- We confirmed the Assessor's Office imprest cash to authorized amounts noted on Sacramento County's Financial System (aka COMPASS).

Finding: The Assessor's imprest cash agreed to COMPASS. See Attachment I, *Schedule of Accountability*.

- We confirmed the Assessor's Office deposit and cash on hand as of the close of business on May 12, 2017.

Finding: Assessor did not deposit any monies to County Treasurer on May 12, 2017. We recounted the un-deposited receipts and cash on hand and traced them to supporting documents with no exception. See Attachment I, *Schedule of Accountability*.

- We reviewed 6 (six) out of 43 capital assets in the possession of the Assessor's Office.

Finding: Capital assets reviewed agreed to the Assessor's supporting documentation and COMPASS. However, we did note one (1) obsolete capital asset item that is used for salvaged parts. See Attachment II, *Finding and Recommendation*.

Because the preceding procedures do not constitute an examination made in accordance with attestation standards established by the American Institute of Certified Public Accountants, we do not express an opinion on any of the accounts, financial statements, compliance, or items referred to above. Had we made an examination in accordance with attestation standards established by the American Institute of Certified Public Accountants, other matters may have come to our attention that would have been reported to you. This report relates only to the Assessor's change of custody on May 12, 2017, and does not extend to the Assessor as a whole.

The Assessor's response to the finding identified in our agreed upon procedures report is described in Attachment II, *Finding and Recommendation*. We did not perform procedures to validate the Assessor's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Sacramento County Board of Supervisors, Sacramento County Executive, and the Assessor'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.

Attachments

Attachment I, *Schedule of Accountability*
Attachment II, *Finding and Recommendation*

cc: Kathleen Kelleher, Retired

**COUNTY OF SACRAMENTO
ASSESSOR'S OFFICE
CHANGE OF CUSTODY**

MAY 12, 2017

SCHEDULE OF ACCOUNTABILITY

<u>CASH ON HAND</u>	<u>AMOUNT RECEIPTED</u>	<u>ACCOUNTABILITY</u>	<u>OVER/ (SHORT) VARIANCE</u>
Imprest Cash			
Change Funds	\$ 200.00	200.00	0.00
Petty Cash	<u>200.00</u>	<u>200.00</u>	<u>0.00</u>
Total Imprest Cash	<u>\$ 400.00</u>	<u>400.00</u>	<u>0.00</u>
 Undeposited Receipts	 <u>\$ 2,589.50</u>	 <u>2,589.50</u>	 <u>0.00</u>

**COUNTY OF SACRAMENTO
ASSESSOR'S OFFICE
CHANGE OF CUSTODY**

MAY 12, 2017

FINDING AND RECOMMENDATION

CURRENT FINDING

Obsolete Capital Assets

Comment

During our review of Assessor's capital assets, we noted one (1) capital asset that was obsolete and no longer in use. Capital asset number 73964 is no longer functional and is used by the Assessor for parts in order to maintain other capital assets. Capital assets that are obsolete and no longer in use should be removed from the Assessor's capital asset listing.

Recommendation

We recommend the Assessor identify and remove obsolete assets from its capital asset listing.

Management Response

We agree with the recommendation and will take steps to comply.