

# COUNTY OF SACRAMENTO

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

## INTERNAL AUDIT REPORT

**PROGRESS ON ANY ACTION PLANS  
DEVELOPED IN RESPONSE TO FEDERAL  
AUDIT FINDINGS AND RECOMMENDATIONS**

**DEPARTMENT OF CHILD, FAMILY, AND  
ADULT SERVICES**



Audit Committee Submittal Date: 02/15/2019

## **SUMMARY**

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### **Background**

In accordance with the Countywide Risk Assessment Study and Audit Plan, the County of Sacramento Department of Finance (DOF) performed agreed-upon procedures regarding the Department of Child, Family, and Adult Services' (DCFAS) action plans developed in response to federal audit findings and recommendations for the period from July 1, 2016 to June 30, 2018.

### **Audit Objective**

Inspect the progress on any action plans developed in response to federal audit findings and recommendations.

### **Summary**

DCFAS did not have any federal audit findings and recommendations for the period from July 1, 2016 to June 30, 2018.

**Department of Finance**

Ben Lamera  
Director



**Auditor-Controller Division**

Joyce Renison  
Assistant Auditor-Controller

**County of Sacramento**

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*Inter-Office Memorandum*

January 18, 2019

To: Michelle Callejas, Director  
Director of Child, Family, and Adult Services

From: Ben Lamera  
Director of Finance

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

A handwritten signature in blue ink, appearing to be "AY", is written over the name of the sender.

Subject: **INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES (AUP) - DEPARTMENT OF CHILD, FAMILY, AND ADULT SERVICES' PROGRESS ON ANY ACTION PLANS DEVELOPED IN RESPONSE TO FEDERAL AUDIT FINDINGS AND RECOMMENDATIONS FOR THE PERIOD FROM JULY 1, 2016 TO JUNE 30, 2018**

In accordance with the Countywide Risk Assessment Study and Audit Plan, we have performed the procedures enumerated on the next page, which were agreed to by you, for the County of Sacramento, Department of Child, Family, and Adult Services (DCFAS) for the period from July 1, 2016 to June 30, 2018 regarding DCFAS' progress on any action plans developed in response to federal audit findings and recommendations.

DCFAS' management is responsible for establishing and maintaining effective internal controls for implementing proper action plans to remedy any audit findings. The sufficiency of the procedures is solely the responsibility of DCFAS. Consequently, we make no representation regarding the sufficiency of the procedures described on the next page 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 on the next page and is not intended to pertain to any of DCFAS' other operations, procedures, or compliance with laws and regulations.

The procedures we were engaged to perform are summarized as follows on the next page:

1. We were engaged to obtain DCFAS' federal audit reports and related corrective action plans for the period from July 1, 2016 to June 30, 2018.

Finding: DCFAS did not have any federal audit findings and recommendations for the period from July 1, 2016 to June 30, 2018.

2. We were engaged to inspect whether corrective action plans at Item #1 above have been implemented.

Finding: As noted at Item #1 above, DCFAS did not have any federal audit findings and recommendations. Accordingly, there were no action plans to inspect.

3. We were engaged to develop a matrix of findings, status, and corrective actions.

Finding: We did not develop a matrix of findings, status, and corrective actions because there were no federal audit findings and recommendations for DCFAS.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards for attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. We were not engaged to, and did not perform an audit or examination, or review, the objective of which would be the expression of an opinion or conclusion, respectively, on DCFAS' financial statements or schedules, internal control, compliance, or results of our agreed-upon procedures. 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.

This report relates only to procedures referred to in this report and does not extend to any operation and program of DCFAS as a whole.

This report is intended solely for the use by Sacramento County Board of Supervisors, Sacramento County Audit Committee, Sacramento County Executive, and DCFAS' management, 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.