

COUNTY OF SACRAMENTO

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

INTERNAL AUDITS REPORT

CHANGE OF CUSTODY AGREED-UPON PROCEDURES FINAL REPORT AS OF OCTOBER 9, 2021

OFFICE OF THE PUBLIC DEFENDER



Audit Committee Submittal Date: 01/24/2022

SUMMARY

Background

The Department of Finance (Finance) performed a change of custody agreed-upon procedures for the outgoing Public Defender of the Office of the Public Defender (Public Defender) who retired October 9, 2021.

Audit Objective

To inspect Public Defender's cash and capital assets as of October 9, 2021 and confirm the record to the Sacramento County Accounting System (a.k.a COMPASS).

Summary

We did not note any issues related to Public Defender's cash and assets as a result of our procedures.



County of Sacramento

Inter-Office Memorandum

October 29, 2021

To: Ms. Amanda Benson, Interim Public Defender
Office of the Public Defender

From: Ben Lamera
Director of Finance

By: Ross McCarthy, CPA 
Senior Audit Manager

Subject: **REPORT OF APPLYING AGREED-UPON PROCEDURES FOR THE SACRAMENTO COUNTY OFFICE OF THE PUBLIC DEFENDER (PUBLIC DEFENDER) CHANGE OF CUSTODY ON OCTOBER 9, 2021**

We have performed the procedures enumerated below, which were requested and agreed to by Sacramento County Office of the Public Defender (Public Defender) regarding change of custody on October 9, 2021. We performed our procedures at the Public Defender's office located at 700 H Street, Sacramento, California 95814. Public Defender's management is responsible for maintaining sufficient controls for its accounting operations and assets. This agreed-upon procedures engagement was conducted in accordance with the Standards for Attestation Engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. The sufficiency of these procedures is solely the responsibility of the Public Defender'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 is not intended to pertain to any of the Public Defender's other operations, procedures or compliance with laws and regulations.

Our procedures and findings are summarized as follows:

1. We counted the Public Defender's imprest cash on hand as of October 7, 2021 and compared it to the amount authorized in the Sacramento County Financial System (a.k.a. COMPASS).

Finding: We did not note any exception as a result of our procedures. See ATT 1 - *Schedule of Accountability*.

2. We reviewed the capital asset listing and physically inspected all capital assets at the Public Defender's location for their existence on October 7, 2021 and October 20, 2021.

Finding: We did not note any exception related to Public Defender's capital asset record keeping and tracking as a result of our procedures. See ATT 1 – *Schedule of Accountability*.

This agreed-upon procedures engagement was conducted in accordance with 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, the objective of which would be the expression of an opinion or conclusion, respectively, on Public Defender's fiscal processes or results of our procedures referred 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.

This report is intended solely for the information and use of the Sacramento County Board of Supervisors, those charged with governance, Sacramento County Audit Committee, Sacramento County Executive, and Public Defender'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.

Attachment

ATT 1 – *Schedule of Accountability*

**COUNTY OF SACRAMENTO
OFFICE OF THE PUBLIC DEFENDER
CHANGE OF CUSTODY
SCHEDULE OF ACCOUNTABILITY**

OCTOBER 9, 2021

<u>Imprest Cash</u>				
<u>Confirmed Date</u>	<u>Imprest Cash</u>	<u>Authorized Amount</u>	<u>Confirmed Amount</u>	<u>Variance</u>
October 7, 2021	Petty Cash	\$ 250.00	250.00	
<u>Capital Assets</u>				
<u>Capital Assets on Hand</u>		<u>Total Acquired Value Reported</u>	<u>Amount Inspected</u>	<u>Identified Variance</u>
Capital Assets		\$29,128.14	29,128.14	\$

(1) Amount consists of the acquisition value of the Sacramento County Office of the Public Defender's (Public Defender) three (3) capital assets reported in the Sacramento County Financial System (a.k.a. COMPASS) as of June 30, 2021. All assets are fully depreciated and have \$0.00 book value. No capital assets acquired from June 30, 2021 through October 9, 2021.