

**COUNTY OF SACRAMENTO  
INTERNAL SERVICES  
DEPARTMENT OF FINANCE  
AUDITOR-CONTROLLER**

*Inter-Departmental Correspondence*

April 29, 2014

To: Kathleen Kelleher  
Assessor

From: Julie Valverde  
Director of Finance

By: Alan A. Matré, C.P.A.  
Chief of Audits



Subject: **ANNUAL REVIEW OF PROCUREMENT CARD USAGE**

In accordance with the County of Sacramento Procurement Card Program's (program) procedures and guidelines, we have performed the procedures enumerated below to the Assessor's Office (Assessor) participation in the program for the period of July 1, 2011, to February 28, 2014. The criteria for reviewing compliance with the program were based on the County of Sacramento Procurement Card Program Procedures and Guidelines.

The procedures we performed are summarized as follows:

- We reviewed Assessor's records to identify any non-compliance with the above cited procedures and guidelines.

Finding: No exceptions were noted as a result of our procedures except for the procurement card statement and supporting data review process. See Attachment I, *Current Finding and Recommendation*.

- We reviewed purchases for the period of July 1, 2011, to February 28, 2014, to identify any non-compliance with the above cited procedures and guidelines.

Finding: No exceptions were noted as a result of our procedures.

Because the above procedures do not constitute an examination made in accordance with generally accepted auditing standards, we do not express an opinion on any of the accounts or items referred to above. Had we made an examination in accordance with generally accepted auditing standards other matters may have come to our attention that would have been reported to you.

This report relates only to Assessor's participation in the program and does not extend to any financial statements of Assessor as a whole.

Our report is intended solely for the use by Sacramento County Board of Supervisors, Department of Finance, Department of General Services, and Assessor's management, and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

COUNTY OF SACRAMENTO  
ASSESSOR'S OFFICE  
PROCUREMENT CARD PROGRAM REVIEW  
CURRENT FINDING AND RECOMMENDATION

JULY 1, 2011 TO FEBRUARY 28, 2014

**Procurement Card Statement and Supporting Data Review Process**

Comment

According to County of Sacramento (County) Procurement Card Program Procedures, procurement card statement and the supporting data should be first reviewed, signed and dated by Approving Official then be forwarded to Deputy Auditor Controller for pre-audit review to verify that all purchases are legal and do not violate the County's purchasing policies and procedures or purchasing guideline.

During our review of Assessor's Office (Assessor)'s Procurement Card Program, we noted that the order of the review process of Assessor's procurement card statement and the supporting data was reversed whereby the statement and the supporting data were first reviewed by Deputy Auditor-Controller and then by the Approving Official. As a result, we noted five incidences whereby procurement card statements were not signed by Approving Official and were not detected by the Deputy Auditor-Controller during her pre-audit review. However, we noted other evidence of review of the statements and supporting data by the Approving Official.

It appeared that Deputy Auditor-Controller and Approving Official did not fully understand the County Procurement Card Program Procedures; therefore, they did not properly follow the procedures.

Recommendations

We recommend the Deputy Auditor-Controller and the Approving Official of the Assessor gain full understanding of and follow the County Procurement Card Procedures. As the County Procurement Card Procedures prescribe, procurement card statement and the supporting data should be first reviewed, signed and dated by Approving Official and then be forwarded to Deputy Auditor Controller for pre-audit review to verify that all purchases are legal and do not violate the County's purchasing policies and procedures or purchasing guideline.

Management Response

Assessor's management has reviewed and changed its procurement card statement and supporting data review process as outlined in the recommendations.