



COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

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February 16, 2017

Mr. Ryan Ronco, County Clerk – Recorder – Registrar of Voters
Office of County Clerk – Recorder – Registrar of Voters
2954 Richardson Drive
Auburn, CA 95603

Re: Transfer of Accountability of Office of County Clerk – Recorder – Registrar of Voters'
Assets Follow-up Review

Dear Mr. Ronco:

The Internal Audit Division of the Auditor-Controller's Office performed a follow-up review to our prior Transfer of Accountability of Assets for the Office of County Clerk – Recorder – Registrar of Voters (Office). The objective of our procedures was to determine how the recommendation from our previous review was implemented to strengthen internal controls over the Office's processes related to the accountability of capital assets. Our procedures included inquiries of Office personnel along with reviews of supporting documentation and physical inspection of capital assets relating to our recommendation in our original report and the utilization of the recommendation along with actions taken.

The following is a summary of our observation and recommendation along with the Office's response from the previous report dated June 23, 2016, which is then followed by the status of the Office's implementation of our recommendation.

Missing Capital Asset Identification Tag

During our physical inspection of the Office's capital assets, we noted the following asset did not have a capital asset identification tag affixed to the asset as required by Section 6 - Tagging Procedures of the Placer County *Policies and Procedures Guide for Capital Assets* (Guide):

Fixed Asset #30133 Fujitsu Scanner (s/n: 501316)

We recommend that the Office follow the procedures for Replacement of Defaced Asset Tags per Section 6 of the Guide and have a replacement capital asset identification tag assigned and affixed to the scanner (#30133). Going forward, when a capital asset identification tag is

discovered to be missing or defaced beyond recognition, we recommend the Office follow the aforementioned procedures.

Office's Response:

The Office of County Clerk – Recorder – Registrar of Voters agrees with the recommendation and will follow the procedures for the Replacement of Defaced Asset Tags for the Fujitsu Scanner (s/n: 501316) and all future items.

Status – Implemented

During the Office's Annual Capital Asset Physical Inventory, the Office implemented a process for staff to verify all capital assets had a capital asset identification tag affixed to the asset, which agreed to the Office's Capital Asset Listing. During this process, the Office requested and affixed a new capital asset identification tag to the scanner (#30133). The Office plans to continue performing this verification during future Annual Capital Asset Physical Inventories.

The Office's response to our recommendation identified in our original report dated June 23, 2016 is included above. We did not audit the response and, accordingly, we do not express an opinion on it.

We appreciate the courtesy and cooperation of the Office's staff throughout the course of this review.

Respectfully,



Nicole C. Howard, CPA
Assistant Auditor-Controller

cc: Lisa Cramer, Assistant County Clerk
Adriane Rosemond, Senior Administrative Services Officer
Placer County Audit Committee