



COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

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June 23, 2016

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

Dear Mr. Ronco:

The purpose of our review was to determine whether there has been a proper transfer of accountability of the Office of County Clerk – Recorder – Registrar of Voters' (Office) assets under the control of the former County Clerk – Recorder – Registrar of Voters, Jim McCauley, to you as the new County Clerk – Recorder – Registrar of Voters. During our review, we made inquiries with Office personnel, physically verified capital assets and non-capitalized equipment, verified imprest cash balances of the Office's petty cash, revolving, and change funds and reviewed supporting asset documentation as of May 17, 2016.

As a result of our review, we have determined the accountability of the assets of the Office has been properly transferred.

However, during the course of our review, we noted other areas where internal controls could be strengthened. Accordingly, our observation and recommendation are as follows.

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.

The Office's response to our recommendation identified in our review 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, Office of County Clerk – Recorder – Registrar of
Voters
Placer County Audit Committee