COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Placer County Clerk-Recorder-Elections Office
Auburn, California

We have performed agreed-upon procedures, which were agreed to by the Placer County Clerk-Recorder-Elections Office (Recorder's Office), solely to assist the Recorder's Office to ensure their compliance with the requirements of the State of California for the Social Security Number Truncation Program, for the period beginning January 1, 2008 through October 31, 2013. Management of the Recorder's Office is responsible for compliance with the requirements of the State of California. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. 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.

The agreed-upon procedures performed along with our results are attached.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion on the Recorder's Office compliance with the requirements of the State of California. Accordingly, we do not express such an opinion. 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 management of the Recorder's Office and the Board of Supervisors and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

Nicole C. Howard, CPA
Assistant Auditor-Controller

November 5, 2013

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SCHEDULE OF AGREED-UPON PROCEDURES

1. Obtain the County Board of Supervisors approval of the fee to fund the Social Security Number Truncation Program and determine its compliance with CA Government Code Sections 27301(c), 27304(b) and 27361(d).

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

2. Obtain an understanding of the procedures and controls implemented by the Recorder's Office which have been developed to ensure that program revenues are collected, recorded, monitored and expended in line with the goals of the program and to maintain compliance with State requirements.

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

3. Test expenditures for compliance with State requirements by:

   a. Obtaining sufficient and appropriate supporting documentation to vouch the expenditure of the program.

   b. Determining that the expenditure was allowable based on the guidelines set by the State for the program.

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

4. Test revenues for compliance with the State requirements by:

   a. Obtaining sufficient and appropriate documentation to vouch the revenue recorded for the program.

   b. Tracing the revenues earned from a sample of documents through the collection, deposit and record keeping function for the funds earned for the program.

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

5. Obtain documentation to define the current status of the program pursuant to CA Government Code Section 27305 .

   Findings: *No exceptions were noted as a result of our procedures. Based on the information obtained, current program work allocations estimate that all documentation will be reviewed and revised by the end of the 2015 fiscal year in compliance with State requirements.*

6. Obtain an analysis for the estimation of ongoing costs of the truncation program.

   Findings: *No exceptions were noted as a result of our procedures. The total estimated costs of the program through 2017, including provisions for annual salary increases, are projected at $299,438 as of October 31, 2013.*