



COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

ANDREW C. SISK, CPA
Auditor-Controller
E-mail: asisk@placer.ca.gov

NICOLE C. HOWARD, CPA
Assistant Auditor-Controller
E-mail: nhoward@placer.ca.gov

January 31, 2019

Ms. Karin Schwab, Interim County Counsel
County Counsel
175 Fulweiler Avenue
Auburn, CA 95603

Re: Transfer of Accountability of County Counsel Office's Assets

Dear Ms. Schwab:

The purpose of our review was to determine whether there has been a proper transfer of accountability of the assets under the control of the former County Counsel, Gerald Carden, to the Interim County Counsel, Karin Schwab. During our review, we made inquiries with department personnel, physically observed non-capitalized equipment, and reviewed supporting asset documentation as of December 28, 2018.

As a result of our review, we have determined the accountability of assets of County Counsel's Office (Office) has been properly transferred.

However, during the course of our review, we noted an area where internal controls could be strengthened. Accordingly, our observation and recommendation is as follows:

Non-Capital Assets

Based on our review, we noted the Office did not have a current methodology in place to track the Office's non-capital assets, such as cell phones, laptops, printers, etc., thus making it difficult to ensure all County property is accounted for and all issued property is returned upon separation of an employee. During the review process, the Office established a process to track non-capital assets and is maintaining a current listing.

We recommend the Office continue to track the Office's non-capital assets, such as cell phones, laptops, printers, etc., and ensure the non-capital asset listing remains current. We also recommend the Office utilize the listing during changes in Office staff by including it as part of exit procedures to ensure all County issued property is returned before an employee separates from the Office or County.

Office's Response:

We appreciate the recommendations noted in the report related to tracking the Office's non-capital assets. As we discussed with the Auditor during his in person audit, the office had a process of tracking non-capital assets. However staff discovered it was not up to date. This has been rectified and all inventories of non-capital assets have been updated. These will be maintained and kept current. As also mentioned to the Auditor, the office has an exit procedure but it was in need of updating. This has been completed.

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 County Counsel's Office throughout the course of this review.

Respectfully,



Nicole C. Howard, CPA
Assistant Auditor-Controller

cc: Christine Coffman, Administrative Services Officer, County Counsel's Office
Placer County Audit Committee