



COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

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June 27, 2019

Mr. Joshua Huntsinger, Commissioner/Sealer of Weights and Measures
Agriculture Department
11477 E Avenue
Auburn, CA 95603

Re: Transfer of Accountability of Farm Advisor's Assets

Dear Mr. Huntsinger:

The purpose of our review was to determine whether there has been a proper transfer of accountability of the Farm Advisor's assets under the control of the County's Farm Advisor, Cynthia Fake, to you as the Agricultural Commissioner/Sealer of Weights and Measures of the Agricultural Department (Department). During our review, we made inquiries with department personnel and reviewed supporting asset documentation as of December 18, 2018.

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:

Signature Authorization Forms

During our review of signature authorization forms, we noted the Department had not submitted updated signature authorization forms in a timely manner subsequent to the reorganization of the Farm Advisor within the Department. During the course of the review, the Department submitted updated "Payroll Pickup" and "Payroll Adjustments" signature authorization forms, although the "Capital Asset Transfers" authorization forms have not been received.

We recommend the Department update all necessary signature authorization forms whenever there are changes to authorized signers and submit the forms to the Auditor-Controller's Office in a timely manner.

Department's Response:

We are reviewing our procedures and preparing plans to correct this issue. In the meantime the missing "Capital Asset Transfers" authorization form has been completed and will be submitted promptly.

The Department'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 Department throughout the course of this review.

Respectfully,



Nicole C. Howard, CPA
Assistant Auditor-Controller

cc: Cynthia Fake, County Farm Advisor
Cynthia Mitchell, Executive Secretary, Agriculture - Farm Advisor
Placer County Audit Committee