



COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

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October 22, 2019

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

Re: Transfer of Accountability of Assets Follow-Up Review

Dear Ms. Schwab:

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

The following is a summary of our observation and recommendations along with the Office's responses from the previous report dated January 31, 2019, which is then followed by the status of the Office's implementation of our recommendations.

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.

County Counsel's Office 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.

Status – Implemented

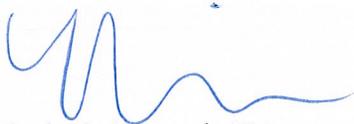
The Office updated its non-capital asset list (PC Inventory List) which is used to track computer equipment such as desktops, laptops, scanners/printers, and tablet. The PC Inventory List is updated when inventory is received, transferred to Information Technology, or when an employee exits. Also, we noted that employees from the Office do not have County issued cell phones.

Additionally, the Office updated its exit procedures (Employee Exit Interview Check-list) which is used when an employee separates from the Office or County. Furthermore, the Office implemented staff training to adhere to tracking non-capital assets and exit procedures. As such, the exit procedures are conducted by trained staff members to ensure all County issued property is returned and logged.

The County Counsel Office's responses to our recommendations identified in our original report dated January 31, 2019 are included above. We did not audit their responses and, accordingly, we do not express an opinion on them.

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: Linda Rodriguez, Administrative Services Officer, County Counsel's Office
Placer County Audit Committee