



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

February 6, 2020

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 Follow-Up Review

Dear Mr. Huntsinger:

The Internal Audit Division of the Auditor-Controller's Office (ACO) performed a follow-up review to our prior Transfer of Accountability of Assets Review for the Farm Advisor. The Farm Advisor was realigned as a division within the Agricultural Department (Department) due to County re-organization. The objective of our procedures was to determine how the recommendation from our previous review was implemented. Our procedures included inquiries of the Department personnel along with reviews of supporting documentation relating to our recommendation in our previous report.

The following is a summary of our observation and recommendation along with the Department's response from the previous report dated June 27, 2019, which is then followed by the status of the Department's implementation of our recommendation.

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.

Status – Implemented During Follow-Up Review

The Department did not update the "Payroll Pickup", "Payroll Adjustments", and "Capital Asset Transfers" signature authorization cards/forms and submit them to the ACO in a timely manner to reflect changes to the authorized signers. The changes are provided below.

1. **"Payroll Pickup" Signature Authorization Card:** The signature authorization card on file with the ACO is dated June 18, 2019 and it included the name of a former employee who left the County in December of 2019.
2. **"Payroll Adjustments" Signature Authorization Form:** The signature authorization form on file with the ACO is dated May 29, 2019 and it included the names of two former employees who left the County in July and December of 2019, respectively.
3. **"Capital Asset Transfers" Signature Authorization Card:** The signature authorization card on file with the ACO is dated July 1, 2019 and it included the name of a former employee who left the County in December of 2019.

However, during the course of the review, the Department submitted new "Payroll Pickup", "Payroll Adjustments", and "Capital Asset Transfers" signature authorization cards/forms on January 9, 2020 to the ACO with updated signatures reflecting changes to authorized signers. These include removing the signatures of the former County employees mentioned above.

Respectfully,



Nicole C. Howard, CPA
Assistant Auditor-Controller

cc: Marie Malloy, Interim Executive Secretary, Agricultural Department
Placer County Audit Committee