



COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

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August 17, 2020

Ms. Laura Van Buskirk, Director
Placer County Department of Child Support Services
1000 Sunset Boulevard, Suite 200
Rocklin, CA 95765

Re: Transfer of Accountability of the Department of Child Support Services Assets

Dear Ms. Van Buskirk:

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 Director, Troy Held, to the new Director, Laura Van Buskirk. During our review, we made inquiries with department personnel, physically verified capital assets and non-capitalized equipment and reviewed supporting asset documentation as of July 25, 2019 and May 4, 2020.

As a result of our review, we have determined the accountability of assets of Department of Child Support Services (Department) 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:

Outside Bank Account Signature Authorization Forms

During our review of the outside bank accounts, we noted the Department had not submitted the most recent signature authorization forms to the Auditor-Controller's Office (ACO) prior to the departure of the Department Head.

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

During the course of the review, the Department provided the ACO with updated signature authorization forms for the outside bank account.

Since the Department implemented our recommendation for this observation during the course of our review, we did not obtain the Department's response to the observation and recommendation.

We appreciate the courtesy and cooperation of the Department of Child Support Services staff throughout the course of this review.

Respectfully,

A handwritten signature in blue ink, appearing to read 'N. Howard', with a small blue mark above the 'i'.

Nicole C. Howard, CPA
Assistant Auditor-Controller

cc:

Tami Uhler, Assistant Director of Child Support Services
Jeff Thompson, Administrative and Fiscal Officer II
Placer County Audit Committee