



COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

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April 26, 2022

Mr. Matthew Maynard, Assessor
Placer County Assessor's Office
2980 Richardson Drive
Auburn, CA 95603

Re: Transfer of Accountability of the Assessor Assets

Dear Mr. Maynard:

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 Assessor, Kristen Spears, to the new Assessor, Matthew Maynard. During our review, we made inquiries with Assessor's Office (Office) personnel, physically verified imprest cash, capital assets and non-capitalized equipment, and reviewed financial assets and related documentation as of December 30, 2021.

The fund and cost center included in our review are listed in Attachment A.

As a result of our review, we have determined the accountability of assets of the Office has been properly transferred. However, during the course of our review, we noted other areas where internal controls could be strengthened. Accordingly, our observation and recommendation are as follows.

Observation – Capital Assets

During our review, we noted the Assessor's Office had two capital assets listed as in service that were not in possession of the Office. The two assets had been sent to surplus in 2018 and reported to the Auditor-Controller's Office at that time. These changes were not processed by the Auditor-Controller's Office and the assets remained as in service. During the fiscal year 2021 capital asset annual inventory, the Assessor's Office did not report these exceptions for these two assets that were included on the list.

Recommendation

We recommend the Assessor monitor their capital assets in Workday to ensure all reported changes to assets are performed. In addition, annual capital asset inventory should be performed to identify any exceptions the Office has with the current capital assets reported in Workday.

Office's Response:

We agree with the recommendation provided. The Assessor's Office will begin to monitor capital assets in Workday on a quarterly basis, and continue to perform the physical annual capital asset inventory. We will also ensure any surplused capital assets have been updated in Workday to reflect the non-use.

The Office's response to our recommendation identified by our review is included above. We did not audit their response and, accordingly, we do not express an opinion on it.

We appreciate the courtesy and cooperation of the Assessor staff throughout the course of this review.

Respectfully,

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

Nicole C. Howard, CPA
Assistant Auditor-Controller

cc: Ashley Gabriel, Administrative and Fiscal Officer, Assessor's Office
Placer County Audit Committee

Assessor's Office
Funds and Cost Centers
Attachment A

FUND	FUND TITLE	COST CENTER	COST CENTER TITLE
FD10000	General Fund	CC03001	Assessor