

**MEMORANDUM  
OFFICE OF THE  
AUDITOR-CONTROLLER  
COUNTY OF PLACER**

**TO: Honorable Board of Supervisors**

**FROM: Katherine J. Martinis, Auditor-Controller** *KJM*

**DATE: February 15, 2008**

**SUBJECT: Fixed Assets Annual Inventory Exceptions**

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**ACTION REQUESTED**

It is requested that your Board approve the attached resolution to remove fixed assets from the County's financial records.

**FISCAL IMPACT**

There is no fiscal impact resulting from this action.

**BACKGROUND**

Per the requirements of Government Code Section 24051, all County departments have filed the annual inventory of fixed assets with the Auditor-Controller's Office.

The Auditor-Controller is responsible for maintaining the countywide inventory. Assets that cannot be located by departments may only be removed from the inventory upon Board approval. Attached is a list of fixed assets proposed for removal. Also enclosed are memos from the department(s) requesting relief of accountability.

**BEFORE THE BOARD OF SUPERVISORS  
COUNTY OF PLACER, STATE OF CALIFORNIA**

**In the matter of: A Resolution to remove fixed assets      Resol. No. \_\_\_\_\_  
from the County's Financial Records, based on annual  
inventories submitted by County Departments to the  
Auditor-Controller.**

**The following Resolution was duly passed by the Board of Supervisors of  
the County of Placer at a regular meeting held March 11, 2008 by the following  
vote on roll call:**

**Ayes:**

**Noes:**

**Absent:**

**Signed and approved by me after its passage.**

\_\_\_\_\_  
Chairperson, Board of Supervisors

**Attest:  
Clerk of said Board**

\_\_\_\_\_

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**WHEREAS**, the Placer County Board of Supervisors desires to remove fixed assets from the County's Financial Records.

**NOW THEREFORE, BE IT HEREBY RESOLVED** by the Board of Supervisors of the County of Placer, State of California, that the fixed assets listed on Attachment A are to be removed from the County's Financial Records.

Annual Activity																		
Fund Type	FID	Dept	FROM Fund Sc	OCA	PCA	SUBLDC	DATE	Fund Type	Dept	TO Fund Sc	PAM OCA	PCA	SUBLDC	DESCRIPTION	AGO	DEPR'CD	NET VALUE	AUTHORIZATION
Disposals (Release from Accountability requests required)																		
OSA	27079001	14	16	070077	E0082	0700	12/31/07							Debugger	7,864.60	7,864.60	0.00	Release from Accountability attached
Gov	3627700	-0	20	041100	07000	0750	12/31/07							ATV	5,722.08	5,722.08	0.00	Release from Accountability attached
Gov	2596400	25	07	222001	E2200	2200	12/31/07							Perkins	12,642.38	12,642.38	0.00	Release from Accountability attached
Gov	2596600	25	07	222001	E2200	2200	12/31/07							Package	17,847.38	17,847.38	0.00	Release from Accountability attached
															26,689.76	26,689.76	0.00	
Gov	2600700	24	03	AD205P1	E2172	2172	12/31/07							Client Scanner	4,536.33	4,536.33	462.78	Release from Accountability attached
Gov	3020800	24	03	AD205P1	E2172	2172	12/31/07							Client Scanner	4,536.33	4,536.33	762.78	Release from Accountability attached
															10,678.40	1,153.04	1,525.56	
Gov	2591200	07	03	000710	E2230	2230	12/31/07							Security Camera	5,721.88	5,721.88	0.00	Release from Accountability attached

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PLACER COUNTY  
**SHERIFF**  
**CORONER-MARSHAL**



MAIN OFFICE  
2920 RICHARDSON DR.  
AUBURN, CA 95603  
PH: (530) 889-7800 FAX: (530) 862-7590

TRANCE SUBSTATION  
DRAVER 1710  
TAYLOR CITY, CA 95145  
PH: (530) 881-6300 FAX: (530) 881-6337

**EDWARD N. BONNER**  
SHERIFF CORONER-MARSHAL

**DEVON BELL**  
UNDER-SHERIFF

December 29, 2007

Kathy Martinis, Auditor Controller

Edward N. Bonner Sheriff - Coroner - Marshal

Fixed Assets: # 23964001 and 23966001 Facsimile Machine NEC

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In the course of our 2007 - Fixed Asset Physical Inventory, it was discovered that fixed assets # 23964001 and 23966001 -- Facsimile Machines are no longer in our possession.

The machines were purchased by the County in June 1990 on a State funded grant. Pursuant to the grant, the machines were issued to the Rocklin Police Department and Auburn Police Department for fingerprint identification use. Per both Police Departments the facsimile machines were no longer useful to their agencies and were disposed of some time ago.

We have reviewed the policy and procedures for disposition of fixed assets with both Police Departments. Please be assured that proper procedures will be followed in the future.

Please remove both assets from sub location 2200, as they are no longer in our possession.

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**MEMORANDUM**  
County of Placer  
Department of Health and Human Services

**TO:** Katherine J. Martinis, Auditor-Controller  
**FROM:** Richard J. Burton, M.D., M.P.H., Director, Health and Human Services  
**DATE:** December 28, 2007  
**SUBJECT:** Release from Accountability for Departmental Fixed Asset

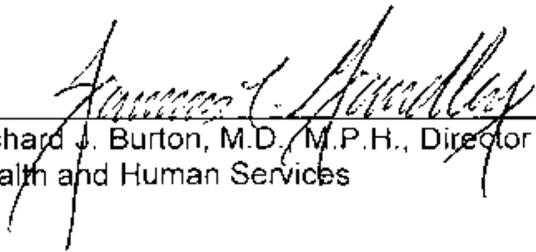
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Please accept this memo as a request for release from accountability for the following item listed on the Fixed Asset Detail Report for Ambulance CSA #28 Z27, Sub Location 0582, dated September 30, 2007:

County Fixed Asset #27375-001 Defibrillator

Installed 6/30/1995

This defibrillator was assigned to the Alta Volunteer Fire Department upon its receipt in 1995. According to the California Department of Forestry and Fire Protection (CDF), this item was subsequently transferred to the CDF station at Alta. CDF indicated during the most recent fixed asset inventory that this outdated defibrillator was most likely traded in when more current equipment was purchased. Per the attached e-mail from Rich Anderson, CDF Fire Captain, CDF estimates that this transaction occurred some time ago, although the inventory conducted in 2006 did not reveal this information as HHS was unsuccessful in contacting the Alta Volunteer Fire Department to verify this asset, although many attempts were made.

  
Richard J. Burton, M.D., M.P.H., Director  
Health and Human Services



P.O. Box 216  
150 Waverly Drive  
Lincoln, CA 95648

(916) 435-2140  
FAX: (916) 435-8171  
www.placermosquito.org

# Placer Mosquito & Vector Control District

*An Independent Special District Serving You*

Board of Trustees \_\_\_\_\_

Bob Snyder  
Auburn

Sherrie Blackburn  
Coffey

Linda Stackpole  
Lincoln

Miguel Deovich  
Loomis

Galen Clothier, Ph.D.  
Placer County-at-Large

Harlin Smith  
Rocklin

John Cunningham  
Roseville

General Manager  
Mitchell J. Bernstein

## MEMORANDUM

**TO:** Kathy Martinis, Auditor Controller

**FROM:** Vicki Siefer, Administrative Office Manager (5)

**DATE:** January 17, 2008

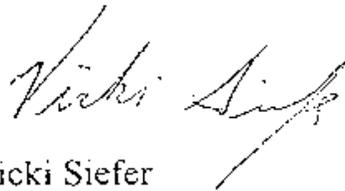
**SUBJECT: Release from Accountability for Department Fixed Assets**

In the course of the 2007/2008 fixed asset physical inventory, it was discovered that the following equipment has been removed from service:

<u>Fixed Asset No:</u>	<u>Description</u>
30272001 / 0120	ATV #40 Kawasaki

Please remove this ATV from the Mosquito Abatement fixed asset list, as it was stolen from our facility on July 18, 2007.

Thank you,

  
Vicki Siefer



**PLACER COUNTY  
DEPARTMENT OF  
CHILD SUPPORT SERVICES**

**TROY HELD**  
Director

☐ 11795 Education St., Suite 101  
Auburn, CA 95602-2454  
530/889-5700 - Fax 530-889-5749  
Toll Free 877-988-5700

☐ P.O. Box 970  
5225 N. Lake Blvd.  
Carnelian Bay, CA 96140-0970  
530-546-1940 - Fax 530-546-1949

December 21, 2007

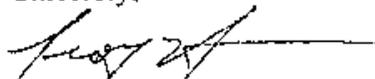
Katherine Martinis, Auditor-Controller  
Placer County Auditor-Controller's Office  
2970 Richardson Drive  
Auburn, CA 95603

Re: Annual Inventory of Fixed Assets – Letter of Explanation

The Placer County Department of Child Support Services held two check scanners (#30007 & 30008) in its possession since September 30, 2001. Each unit was acquired at the cost of five thousand, three hundred and thirty nine dollars and thirty cents (\$5,339.30). Both pieces of equipment became unusable on March 1, 2006 due to a transfer of duties<sup>1</sup> to the State Disbursement Unit. The units were included in a bulk transfer of inventory/items for disposal through the Placer County Facility Services Department in May 2007. The units were valued at approximately seven hundred and sixty two dollars and seventy eight cents (\$762.78) at that time. A *Fixed Asset Transfer Report* was prepared for the transfer, but it was not signed by the Department transferring the item or the Department receiving the item.

I have attached Memoranda to this letter from two staff members of this Department who participated in the transfer of this equipment. A review of the records at Administrative Services reveals that the items have been disposed of as of this date. The Department of Child Support Services instituted an inventory and asset tracking system in early 2007 to ensure that all equipment in possession of the Department is tracked and accounted for. Further adjustments to the Department's internal processes have taken place to remedy this error from re-occurring.

Sincerely,

  
Troy Held, Director

<sup>1</sup> Receipt of child support payments were directed to the State Disbursement Unit from the Local Child Support Agencies as part of Statewide conversion and federal requirements.



**PLACER COUNTY  
DEPARTMENT OF  
CHILD SUPPORT SERVICES**

**TROY HELD**  
Director

11795 Education St., Suite 101  
Auburn, CA 95602-2454  
530-889-5700 - Fax 530/889-5749  
Toll Free 877-988-5700

P.O. Box 970  
5225 N. Lake Blvd.  
Carnelian Bay, CA 95140-0970  
530-546-1940 - Fax 530-546-1949

TO: Troy Held

FROM: Ben Gillespie

SUBJECT: Check Scanners to surplus

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The two check scanners, BMI Imaging System, Item # 30007 and # 30008 that are fixed assets have gone to surplus. I have investigated the matter with Ron Peebles, Administrative Clerk who was present when the items were picked up by Procurement for surplus and distinctly remembers it. Also, the scanners were disposed of on 5/18/07 from our barcode inventory application, however, there is not a signed transfer to substantiate this. I have searched for the transfer over at Procurement and at Child Support and have not found it. Ron and I have performed a thorough search of the premises for the equipment and have not found them. According to Kimber Goodman at Procurement, all computer related surplus was moved from Procurement's surplus storage to be recycled so there is not anyway to trace them that way.

I resolve to maintain a tighter control of EDP materials leaving the building as surplus. I take full responsibility for not having gotten a signed Equipment Transfer Form when the material was leaving our possession, then distributing copies of the signed form to Accounting personnel for their records.

Sincerely,

Ben Gillespie



**PLACER COUNTY  
DEPARTMENT OF CHILD SUPPORT  
SERVICES**

DATE: December 21, 2007  
TO: Troy Held  
FROM: Ron Peebles, Administrative Clerk  
SUBJECT: Lost Assets, BMI Check Scanners items #30007 and #30008

I am the Administrative Clerk who was assigned to oversee the transfer of a shipment of assets to Surplus. This incident occurred in May of 2007. My responsibility was to show the Procurement workers from Admin Services, what equipment and surplus to transfer. I was present and watched them load the items #30007 and #30008 along with a few other items into their truck.

I then gave a written itemized copy of all the items transferred to Christi Herdal, the Administrative Technician to whom I was instructed to provide this information. I failed to have the transfer papers signed by the people picking up the items. I also did not get a signed copy from this Department, but I have the original unsigned itemized statement of goods that we transferred that day.

We transferred the 2 check scanner/imagers as well as two faxes that were obsolete.

Ron Peebles  
Child Support Administrative Clerk

A handwritten signature in cursive script, appearing to read "Ron Peebles".

**MEMORANDUM**  
**County of Placer**

© AUDITOR-CONTROLLER  
2008 JAN 25 PM 12:31

**Department of Clerk-Recorder/Registrar**

**TO:** Kathy Martinis, Auditor-Controller  
**FROM:** Jim McCauley, Clerk-Recorder-Registrar of Voters *Jm.*  
**DATE:** January 17, 2008

**SUBJECT: Release from Accountability for Department Fixed Assets**

In the course of the 2007/2008 fixed asset physical inventory, it was discovered that the following equipment has been removed from service:

<u>Fixed Asset No:</u>	<u>Description</u>
23615001	Planetary Camera

We believe the item was sent to surplus during the period of October 2006 through September 2007. However, it is possible when sending it to surplus, the asset number and description were not clearly identified on the surplus form. We have researched our records and asked the surplus division to assist us in tracking down the information, but have been unsuccessful in determining exactly when the disposition of the asset occurred. We cleared out many items from our warehouse location last year, which is where this item (purchased in 1989) was located in preparation of disposition. Please remove this asset from the Clerk-Recorder/Registrar fixed asset list, as it is no longer in our possession.

Cc: Marcy Glisson, Auditor-Controller Department