

# COUNTY OF SACRAMENTO

DEPARTMENT OF FINANCE - AUDITOR-CONTROLLER DIVISION – INTERNAL AUDITS UNIT

**INTERNAL AUDIT REPORT  
CHANGE OF CUSTODY REPORT  
DEPARTMENT OF AIRPORTS**



**Audit Committee Submittal Date: 07/18/2018**

## SUMMARY

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### Background

The County of Sacramento Department of Airports' (Airports) Director retired on April 20, 2018. The Department of Finance performed a change of custody agreed-upon procedures to inspect their cash and assets and to prepare a schedule of accountability of cash and assets, at the time of the Director's retirement.

### Audit Objective

To inspect Airports' cash and assets. Identify any issues with Airports' cash and assets. Prepare an accountability schedule of Airports' cash and assets.

### Summary

We did not note any issues related to Airports' cash and assets.



County of Sacramento

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*Inter-Office Memorandum*

June 14, 2018

To: Robert Leonard  
Interim Director  
Department of Airports

From: Ben Lamera  
Director of Finance

By: Alan A. Matré, C.P.A.  
Chief of Audits

A handwritten signature in blue ink, appearing to read "A. Matre", is placed to the right of the "By:" line.

Subject: **REPORT OF AGREED-UPON PROCEDURES FOR THE SACRAMENTO COUNTY DEPARTMENT OF AIRPORTS' (AIRPORTS) CHANGE OF CUSTODY ON APRIL 20, 2018**

At your request, we have performed the procedures enumerated below, and on the next page, solely to assist Airports with its change of custody on April 20, 2018. We performed our procedures at various Airports locations. Airports' management is responsible for maintaining sufficient controls for its accounting operations and assets. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of Airports' management. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. This report is applicable solely to the procedures referred to below, and on the next page, and is not intended to pertain to any of Airports' other operations, procedures or compliance with laws and regulations.

Our procedures and findings are summarized as follows and on the next page:

- We obtained a listing of Airports' capital assets reported in the Sacramento County Financial System (a.k.a. COMPASS) and selected 103 assets to verify their existence.

Finding: We did not note any exceptions as a result of our procedures. See Attachment I, *Schedule of Accountability*.

- We counted Airports' imprest cash and compared it to the amount authorized in COMPASS.

Finding: We did not note any exceptions as a result of our procedures. See Attachment I, *Schedule of Accountability*.

Because the preceding procedures do not constitute an examination made in accordance with attestation standards established by the American Institute of Certified Public Accountants, we do not express an opinion on any of the accounts, financial statements, compliance, or items referred to above and on the previous page. Had we made an examination in accordance with attestation standards established by the American Institute of Certified Public Accountants, other matters may have come to our attention that would have been reported to you. This report relates only to Airports' change of custody on April 20, 2018, and does not extend to Airports as a whole.

This report is intended solely for the information and use of the Sacramento County Board of Supervisors, Sacramento County Audit Committee, Sacramento County Executive, and Airports' management. It is not intended to be, and should not be, used by anyone other than these specified parties. However, this restriction is not intended to limit distribution of this report, which is a matter of public record.

Attachment

Attachment I, *Schedule of Accountability*

cc: Members, Sacramento County Board of Supervisors  
Sacramento County Audit Committee  
Nancy Newton, Assistant County Executive  
David Villanueva, Deputy County Executive  
Britt Ferguson, Chief Fiscal Officer, County Executive Office  
Camelia Radulescu, Senior Airport Manager, Airports  
John Wheat, Retiree