

COUNTY OF SACRAMENTO

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

INTERNAL AUDIT REPORT

CHANGE OF CUSTODY AGREED-UPON PROCEDURES REPORT AS OF DECEMBER 2, 2022

DEPARTMENT OF VOTER REGISTRATION AND ELECTIONS



Audit Committee Submittal Date: 05/18/2023

SUMMARY

Background

The Department of Finance (DOF) performed a change of custody agreed-upon procedures for the outgoing Registrar of Voters of the Department of Voter Registration and Elections (Voter Registration) with a change of custody date of December 2, 2022.

Audit Objective

The objective of this audit was to inspect Voter Registration's cash and capital assets as of December 2, 2022 and confirm the record to the Sacramento County Accounting System (a.k.a COMPASS).

Summary

Based on the agreed-upon procedures, we did note any exceptions.



County of Sacramento

April 3, 2023

Hang Nguyen, Registrar of Voters
Voter Registration and Elections
County of Sacramento
7000 65th Street, Suite A
Sacramento, CA 95823

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Dear Ms. Nguyen:

We have performed the procedures enumerated below, which were agreed to by the Sacramento County Office of Voter Registration and Elections (Voter Registration), regarding the change of custody on December 2, 2022. We performed our procedures as soon as we were notified of previous registrar vacating the position. Our procedures were performed at the Voter Registration's office on March 14, 2023. The Voter Registration's management is responsible for maintaining sufficient controls for its accounting operations and assets. The sufficiency of these procedures is solely the responsibility of the Voter Registration's 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 is not intended to pertain to any of the Voter Registration's other operations, procedures or compliance with laws and regulations.

Our procedures are summarized as follows:

1. We counted Voter Registration's imprest cash and all receipts on hand during our fieldwork and compared it to the authorized amount in the Sacramento County Financial System (COMPASS). See ATT 1 – *Schedule of Accountability*.

Result: Voter Registration's imprest cash and receipts agreed to the authorized amount without exception.

2. We reviewed the capital asset listing and chose twelve (12) out of 155 capital assets for testing. See ATT 1 - *Schedule of Accountability*.

Result: We did not note any exception as a result of this procedure.

This agreed-upon procedures engagement was conducted in accordance with the Standards for Attestation Engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to, and did not perform an audit or examination, the objective of which would be the expression of an opinion or conclusion, respectively, on Voter Registration's fiscal processes or results of our procedures referred above. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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 Voter Registration's 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.

Sincerely,

JOYCE RENISON
INTERIM DIRECTOR OF FINANCE



By: Hong Lun (Andy) Yu, CPA
Chief of Audits

Attachment:

ATT 1 – *Schedule of Accountability*

COUNTY OF SACRAMENTO
VOTER REGISTRATION AND ELECTIONS
CHANGE OF CUSTODY
DECEMBER 2, 2022
SCHEDULE OF ACCOUNTABILITY

IMPREST CASH

	<u>Amount Counted</u>	<u>Amount Authorized</u>	<u>Variance</u>
Change Fund	\$ 100.00	100.00	0.00
Petty Cash	100.00	100.00	0.00
Total	<u>\$ 200.00</u>	<u>200.00</u>	<u>0.00</u>

CASH RECEIPTS

	<u>Amount Counted</u>	<u>Posted by Treasury</u>	<u>Variance</u>
Total	<u>\$ 5.76</u>	<u>5.76</u>	<u>0.00</u>

CAPITAL ASSETS

	<u>Total Acquisition Value</u>	<u>Tested Acquisition Value</u>	<u>Exception from testing</u>
Total	<u>\$ 2,795,040.35</u>	<u>319,930.92</u>	<u>0.00</u>

See Independent Accountant's Report on Applying Agreed-Upon Procedures