

COUNTY OF SACRAMENTO

DEPARTMENT OF FINANCE - AUDITOR-CONTROLLER DIVISION - AUDITS

INTERNAL AUDIT REPORT
CHANGE OF CUSTODY – FINANCIAL REPORT
VOTER REGISTRATION AND ELECTIONS



Submitted to Audit Committee on June 14, 2018



County of Sacramento

Inter-Office Memorandum

April 18, 2018

To: David Villanueva, Deputy County Executive
County Executive's Office

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 "Alan A. Matré", is placed to the right of the "By:" line.

Subject: **REPORT OF AGREED-UPON PROCEDURES FOR THE COUNTY OF SACRAMENTO DEPARTMENT OF VOTER REGISTRATION AND ELECTIONS (VOTER REGISTRATION) CHANGE OF CUSTODY ON MARCH 29, 2018**

At your request, we have performed the procedures enumerated below and on the next page solely to assist Voter Registration with its change of custody on March 29, 2018. We performed our procedures at Voter Registration's office located at 7000 65th Street, Sacramento, California, 95823. Voter Registration's management is responsible for maintaining sufficient controls for its accounting operations and capital 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 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 next page and is not intended to pertain to any of Voter Registration's other operations, procedures or compliance with laws and regulations.

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

- We obtained a listing of Voter Registration's capital assets reported in the Sacramento County Financial System (a.k.a. COMPASS) and selected a sample to inspect their existence.

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

- We counted Voter Registration's 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*.

- We counted Voter Registration's cash receipts as of March 29, 2018 and compared it to the amount posted by the County Treasury.

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 Voter Registration's change of custody on March 29, 2018, and does not extend to Voter Registration 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 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.

Attachments

Attachment I, *Schedule of Accountability*

cc: Members, Board of Supervisors

Nancy Newton, Assistant County Executive

Britt Ferguson, Chief Fiscal Officer, County Executive Office

Alice Jarboe, Assistant Registrar of Voters

William Kwong, Administrative Services Officer II, Voter Registration

Jill LaVine, Retiree

**COUNTY OF SACRAMENTO
VOTER REGISTRATION AND ELECTIONS
CHANGE OF CUSTODY
SCHEDULE OF ACCOUNTABILITY**

MARCH 29, 2018

Capital Assets

Capital Assets on Hand	Amount Reported	Amount Inspected	Identified Variances
Capital Assets	\$ 12,662,489.56 ^(I)	5,865,207.76	0.00 ^(II)
Total	\$ 12,662,489.56	5,865,207.76	0.00

Imprest Cash

Imprest Cash on Hand	Amount Reported	Amount Counted	Identified Variances
Change Fund	\$ 100.00	100.00	0.00
Petty Cash	100.00	100.00	0.00
Total	\$ 200.00	200.00	0.00

Cash Receipts

Cash Receipts Received	Amount Posted By Treasury	Amount Counted	Identified Variances
Undeposited Receipts	\$ 33.50 ^(III)	33.50	0.00
Total	\$ 33.50	33.50	0.00

^(I) Amount consists of the acquisition value of the County of Sacramento Department of Voter Registration and Election's (Voter Registration) capital assets reported in the Sacramento County Financial System (a.k.a. COMPASS).

^(II) Of the samples we selected, we did not note any difference between the reported capital assets in COMPASS and what was physically inspected.

^(III) Amount represents Voter Registration's cash receipts as of March 29, 2018 deposited to the County Treasury under deposit permit number 1300666877.