

COUNTY OF SACRAMENTO

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

INTERNAL AUDIT REPORT CHANGE OF CUSTODY REPORT VOTER REGISTRATION AND ELECTIONS



Audit Committee Submittal Date: 01/28/2019

SUMMARY

Background

The County of Sacramento Voter Registration and Elections' (Voter Registration) appointed a Registrar of Voters on November 11, 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 Registrar of Voters' appointment.

Audit Objective

Inspect Voter Registration's cash and assets. Identify any issues with Voter Registration's cash and assets. Prepare an accountability schedule of Voter Registration's cash and assets.

Summary

We did not note any issues related to Voter Registration's cash and assets.



County of Sacramento

Inter-Office Memorandum

December 18, 2018

To: Courtney Bailey, Registrar of Voters
Voter Registration and Elections

From: Ben Lamera
Director of Finance

By: Hong Lun (Andy) Yu, C.P.A.
Audit Manager

A handwritten signature in blue ink, appearing to be "H. Yu", is written over the "By:" line.

Subject: **INDEPENDENT ACCOUNTANT'S REPORT OF AGREED-UPON PROCEDURES FOR THE COUNTY OF SACRAMENTO DEPARTMENT OF VOTER REGISTRATION AND ELECTIONS (VOTER REGISTRATION) CHANGE OF CUSTODY ON NOVEMBER 11, 2018**

We have performed the procedures enumerated below and on the next page, which were requested and agreed to by you, solely to assist Voter Registration with its change of custody on November 11, 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, imprest cash, daily receipts, and capital assets during its change of custody. 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 the 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 10 samples 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 November 11, 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*.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and *Generally Accepted Government Auditing Standards* (GAGAS) issued by the Comptroller General of the United States. We were not engaged to, and did not perform an audit or examination, or review, the objectives of which would be the expression of an opinion or conclusion, respectively, 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 and GAGAS, 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 November 11, 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*

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

NOVEMBER 11, 2018

Capital Assets

<u>Capital Assets</u>	<u>Population</u>	<u>Sample Amount</u>	<u>Identified Non-Compliances</u>
Total	\$ 1,975,750.94 ⁽¹⁾	210,921.00	0.00

Imprest Cash

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

Daily Receipts

<u>Daily Receipts</u>	<u>Amount Posted By Treasury</u>	<u>Amount Counted</u>	<u>Difference</u>
Total	\$ 17.00 ⁽¹¹⁾	17.00	0.00

⁽¹⁾ 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).

⁽¹¹⁾ Amount consists of daily receipts received by Voter Registration and posted by the County Treasury from November 8, 2018 to November 13, 2018.