



## Agenda Submittal

**Agenda #:** 7 **Status:** Consent Calendar  
**Type:** Report **Department:** Auditor-Controller  
**File #:** 20-834 **Contact:** Denny Cheuk, 784-3057  
**Agenda date:** 11/17/2020 **Final action:** 11/17/2020  
**Title:** Accept the Audit of the Treasurer-Tax Collector's Records and Accounts Relating to Property Tax Redemption for the period July 1, 2017 through June 30, 2020

**Governing body:** Board of Supervisors  
**District:** All  
**Attachments:** 1. A - Redemption Report, 2. Minute Order

Date	Ver.	Action By	Action	Result
11/17/2020	1	Board of Supervisors	Accepted	

Published Notice Required? Yes ☐ No ☒  
Public Hearing Required? Yes ☐ No ☒

### **DEPARTMENTAL RECOMMENDATION:**

The Auditor-Controller's Office (ACO) recommends the Board of Supervisors accept the Audit of the Treasurer -Tax Collector's Records and Accounts relating to Property Tax Redemption for the period July 1, 2017 through June 30, 2020.

### **SUMMARY AND DISCUSSION:**

Part 7, Chapter 1, Section 4108.5 of the Revenue and Taxation Code (R&T) requires an audit once every three years of the records and accounts of the Treasurer-Tax Collector (TCO) relating to Property Tax Redemption. The Auditor-Controller's Office Internal Audit Division (IAD) audited the redemption records and accounts from July 1, 2017 through June 30, 2020 to determine compliance with R&T Code sections 4101 through 4379.

The IAD did not identify instances of noncompliance with R&T Code sections 4101 through 4379. Further, the audit found the TCO timely reported collections to the ACO, accurately calculated redemption amounts, and adequately maintained certificates of redemption which also met content requirements.

### **FINANCIAL IMPACT:**

The costs associated with preparing the agenda item are nominal and absorbed by the department's FY2020/21 Budget.

### **ALTERNATIVES:**

The Board of Supervisors could elect to not accept the report. This alternative is not consistent with sound public policy and is therefore not recommended.

### **OTHER AGENCY INVOLVEMENT:**

The Treasurer-Tax Collector's Office and the Auditor-Controller's Office Property Tax Division have reviewed and accepted the report.

The County Administrator's Office has reviewed the report.

**CAO RECOMMENDATION:**

APPROVE DEPARTMENTAL RECOMMENDATION