



## COUNTY OF PLACER

## OFFICE OF AUDITOR-CONTROLLER

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March 21, 2011

Placer County Audit Committee  
c/o Placer County Board of Supervisors  
175 Fulweiler Avenue  
Auburn, CA 95603

Re: Countywide Tool Reimbursement Claim Testing

The Internal Audit Division of the Auditor-Controller's Office performed a review of employee tool reimbursement claims for the calendar years 2009 and 2010. The objective of our review was to determine whether or not employees received a tool reimbursement that exceeded the allotted \$750 per calendar year and all employees receiving the allowance had the proper job classification.

Based on our testing, which consisted of reviewing tool claims for reimbursement for each year along with applicable supporting documentation and appropriate job classifications eligible for reimbursement, it appears all employees were authorized the allowance and no employees were reimbursed for tools beyond the annual amount stipulated by the current memorandum of understanding.

The Internal Audit Division will continue to review tool reimbursement claims yearly and perform other continuous auditing procedures on a regular basis as workload and staffing permit.

Sincerely,

Nicole C. Howard, CPA  
Internal Audit Manager

cc: Katherine Martinis, Auditor-Controller