

COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

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August 14, 2012

Mr. Gerald Carden County Counsel 175 Fulweiler Avenue Auburn, CA 95603

Re: Transfer of Accountability of County Counsel Office's Assets

Dear Mr. Carden:

The purpose of our review was to determine whether there has been a proper transfer of accountability of the assets under the control of the former County Counsel, Anthony La Bouff, to the new County Counsel, Gerald Carden. We visited the Auburn office, made inquiries with department personnel, and reviewed supporting asset documentation as of June 8, 2012 and June 11, 2012.

As a result of our review, the accountability of the assets of County Counsel's Office (Office) has been properly transferred.

In addition, the Internal Audit Division of the Auditor-Controller's Office performed a review of credit card purchases made by the Office during the period from November 23, 2011 through April 22, 2012. The objectives of our review were to determine whether (a) proper department internal controls regarding the use of county credit cards have been designed to prevent and/or detect fraud or abuse, and whether those internal controls have been placed into operation and are operating as designed; (b) credit card purchases were made in accordance with the County's Credit Card Program Policies and Procedures Manual; (c) credit card purchases were valid and had proper supporting documentation substantiating the expenditure; (d) proper review and approval of monthly department credit card charges were made by the approving official; and (e) department credit card charges were properly reconciled and recorded to the appropriate general ledger account via department journal vouchers.

The Office made purchases of \$2,816.52 during our review period. Based on our review, which consisted of inquiries of accounting staff regarding current processes, procedures employed by the Office, and physical inspection of supporting credit card documentation, we feel the internal controls are operating as designed.

We appreciate the courtesy and cooperation of the Office's staff throughout the course of this review.

Respectfully,

Nicole C. Howard, CPA

Assistant Auditor-Controller

cc: Christine Coffman, Administrative Services Officer, County Counsel's Office

Andrew Sisk, Auditor-Controller Placer County Audit Committee