

COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

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January 18, 2011

Mr. Josh Huntsinger Agricultural Commissioner & Sealer of Weights and Measures County of Placer 11477 E Avenue Auburn, CA 95603

Re: Countywide Gift Card Audit

Dear Mr. Huntsinger:

The Internal Audit Division of the Auditor-Controller's Office performed a review of internal controls over gift cards used by County Departments during the period of July 1, 2009 through June 30, 2010. Gift cards for the Agriculture Department (Department) are used for purchasing items necessary to conduct investigations and routine office supplies.

The purpose of this review was to determine whether proper department internal controls regarding the use of gift cards have been designed to prevent and/or detect fraud or abuse from occurring, and whether those internal controls have been placed into operation and are operating as designed; and gift card purchases were made in accordance with the Accounting Policies and Procedures Manual, Credit Card Program Policies and Procedures Manual, and the Administrative Rules.

Based on our review, which consisted of inquiries of the Department staff regarding current processes, procedures employed by the Department, and physical inspection of inventory, we feel the current internal controls over gift cards are operating as designed to ensure proper purchasing, approval and distribution to ensure the safeguarding of these assets. We appreciate the Department staff's courtesy and cooperation throughout the course of this review.

Nicole C. Howard, CPA
Internal Audit Manager

cc: Placer County Audit Committee