



COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

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May 3, 2012

Katherine Martinis
Auditor-Controller
Placer County Auditor-Controller's Office
2970 Richardson Drive
Auburn, CA 95603

Re: Credit Card Review

Dear Ms. Martinis:

In accordance with Government Code Sections 26881 and 26883 and the County's Credit Card Policies and Procedures Manual (Section 7.4), the Internal Audit Division of the Auditor-Controller's Office performed a review of credit card purchases made by the Auditor-Controller's Office (Office) during the period October 2011 through March 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 from occurring, 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 approver; and (e) department credit card charges were properly reconciled and recorded to the appropriate general ledger account via department journal vouchers.

The Office had 85 credit card transactions totaling \$28,019.04 during our review period. Based on our review, which consisted of inquiries of the staff regarding current processes, procedures employed by the Office, and physical inspection of supporting credit card documentation, the internal controls over the credit card program are operating as designed within the Office.

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

Sincerely,

Nicole C. Howard, CPA
Internal Audit Manager

cc: Sandy Bozzo, Administrative & Fiscal Operations Manager, Auditor-Controller's Office
Placer County Audit Committee