



COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

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May 19, 2011

Mr. Jim Durfee
Director of Facility Services
11476 C Avenue
Auburn, CA 95603

Re: Facility Services Cash Handling Review

Dear Mr. Durfee:

The Internal Audit Division of the Auditor-Controller's Office performed a review of controls over cash collections at the Facility Services Department (Department) for the period July through December 2010.

The objectives of our review were to determine whether department internal controls regarding cash handling have been designed to safeguard County assets and detect fraud and/or abuse and prevent it from occurring, and that internal controls have been placed into operation and are operating as designed; and cash handling procedures continue to be followed in accordance with the Accounting Policies and Procedures Manual, Cash Handling Handbook, and the Accounting Manual for Cash.

Based on our review, internal controls over cash handling appear to be operating as designed within the Facility Services Department. We appreciate the Department staff's courtesy and cooperation throughout the course of this review.

Nicole C. Howard, CPA
Internal Audit Manager

cc: Valerie Bayne, Administrative Services Manager, Facility Services
Katherine Martinis, Auditor-Controller
Placer County Audit Committee