

COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

KATHERINE J. MARTINIS, CPA Auditor-Controller E-mail: kmartini@placer.ca.gov

ANDREW C. SISK, CPA Assistant Auditor-Controller E-mail: asisk@placer.ca.gov

December 19, 2011

Mr. Edward Bonner, Sheriff Placer County Sheriff's Office 2929 Richardson Drive Auburn, CA 95603

Re: Inmate Welfare Trust Review – Six Month Follow-Up

Dear Sheriff Bonner:

The Internal Audit Division of the Auditor-Controller's Office performed a six month follow-up of the Inmate Welfare Trust Review. The objectives of our follow-up procedures were to determine how recommendations from the previous review were implemented to strengthen internal controls.

Our procedures included inquiries of Sheriff's Office (Office) personnel regarding deficiencies in internal control and how recommendations were utilized along with actions taken. We noted the previous finding regarding operating without a contract has been corrected and all future contracts will be closely monitored.

We appreciate the courtesy and assistance of staff from the Office throughout the course of our review.

Sincerely,

Nicole C. Howard, CPA Internal Audit Manager

cc: Janice Gage, Administrative Services Manager, Sheriff's Office Elizabeth Zmyslowski, Senior Accountant-Auditor, Sheriff's Office Katherine Martinis, Auditor-Controller Placer County Audit Committee