



## COUNTY OF PLACER

## OFFICE OF AUDITOR-CONTROLLER

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December 19, 2011

Mr. Marshall Hopper  
Chief Probation Officer  
2929 Richardson Drive, Suite B  
Auburn, CA 95603

Re: Transfer of Accountability of the Probation Department's Assets and Credit Card Review –  
Six Month Follow-Up

Dear Mr. Hopper:

The Internal Audit Division of the Auditor-Controller's Office performed a six month follow-up of the Transfer of Accountability of the Probation Department's Assets and Credit Card 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 testing a sample of credit card transactions from May to October 2011, inquiries of Probation Department personnel regarding deficiencies in internal control and how recommendations were utilized along with actions taken. We noted no instances of non-compliance with the County's Credit Card Policies and Procedures Manual during our testing and therefore concluded internal controls over the credit card program have improved since our last visit.

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

Sincerely,

Nicole C. Howard, CPA  
Internal Audit Manager

cc: Chris Artim, Senior Administrative Services Officer, Probation  
Katherine Martinis, Auditor-Controller  
Placer County Audit Committee