



COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

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April 18, 2011

Mr. Clark Moots
Director of Administrative Services
2962 Richardson Drive
Auburn, CA 95603

Re: Administrative Services – Revenue Services Division Cash Handling Review

Dear Mr. Moots:

The Internal Audit Division of the Auditor-Controller's Office performed a review of controls over cash collections at the Administrative Services Department – Revenue Services Division (Division) 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 Revenue Services Division. We appreciate the Division staff's courtesy and cooperation throughout the course of this review.

Nicole C. Howard, CPA
Internal Audit Manager

cc: Sandy Conte, Revenue Services Manager
Sandy Hammock, Senior Administrative Services Officer, Administrative Services
Katherine Martinis, Auditor-Controller
Placer County Audit Committee