



COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

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September 1, 2011

Mr. Josh Huntsinger
Agricultural Commissioner & Sealer of Weights and Measures
11477 E Avenue
Auburn, CA 95603

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

Dear Mr. Huntsinger:

The Internal Audit Division of the Auditor-Controller's Office performed a six month follow-up of the Transfer of Accountability of the Agricultural Commissioner'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 inquiries of Agriculture Department (Department) personnel regarding deficiencies in internal control and how recommendations were utilized along with actions taken. We noted the previous finding regarding the County Credit Card approving official has been corrected and all purchase receipts will be carefully reviewed for proper sales tax.

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

Sincerely,

Nicole C. Howard, CPA
Internal Audit Manager

cc: Placer County Audit Committee