

## **COUNTY OF PLACER**

OFFICE OF AUDITOR-CONTROLLER

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July 26, 2011

Mr. James Durfee Director, Facility Services Department 11476 C Avenue Auburn, CA 95603

Re: Western Placer Waste Management Authority, Cash Controls Review - Six Month Follow-up

Dear Mr. Durfee:

The Internal Audit Division of the Auditor-Controller's Office performed a six month follow-up to our prior review of controls over cash collections at the Western Placer Waste Management Authority (the Authority) in October 2010.

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 Facility Services Department and Authority personnel regarding void transaction review and processing, cash counting procedures, as well as verifying timely performance of quarterly change fund periodic counts.

We noted the Authority implemented our recommendations, therefore strengthening internal controls and procedures since our last review and we have no additional findings.

We appreciate the Authority staff's courtesy and cooperation throughout the course of this review.

Sincerely,

Nicole C. Howard, CPA Internal Audit Manager

Placer County Auditor-Controller's Office

cc: Eric Oddo, Senior Civil Engineer, Western Placer Waste Management Authority

Valerie Bayne, Facility Services, Administrative Services Manager

Katherine Martinis, Auditor-Controller

**Placer County Audit Committee**