

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

May 3, 2010

Mr. Jim Durfee, Director Placer County Department of Facility Services 11476 C Avenue Auburn, CA 95603

Re: "VO" Document Types Review

Dear Mr. Durfee:

The Internal Audit Division of the Auditor-Controller's Office performed a review of "VO" (voluminous document) document types generated by County Departments during the period from July 1, 2009 through December 31, 2009. Voluminous "VO" documents are limited exclusively to payment of Telecommunication Device Bills, (i.e. telephones, cell phones, pagers, Blackberries, etc.) normally with 51 pages or more of supporting documentation.

The purpose of this review was to determine whether adequate internal controls exist to provide reasonable assurance that document type "VO" is used appropriately, payments are properly authorized, documentation is adequately retained and supports the payment, and voluminous supporting documentation is not being submitted to our office.

Based on our review, internal controls over document type "VO" are operating as designed within the Department of Facility Services.

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

Nicole C. Howard, CPA Internal Audit Manager

cc: Valerie Bayne, Administrative Services Manager, Facility Services Katherine Martinis, Auditor-Controller Placer County Audit Committee