

COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

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April 25, 2012

Placer County Audit Committee c/o Placer County Board of Supervisors 175 Fulweiler Avenue Auburn, CA 95603

Re: Countywide Boot Reimbursement Claim Testing

The Internal Audit Division of the Auditor-Controller's Office performed a review of employee boot reimbursement claims for calendar year 2011. The objective of our review was to determine whether or not employees received a boot reimbursement that exceeded the allotted \$300 per calendar year and whether all employees receiving the allowance had the proper job classification.

Based on our testing, which consisted of reviewing boot claims for reimbursement for the year along with applicable supporting documentation and appropriate job classifications eligible for reimbursement, it appears all employees were authorized the allowance and no employees were reimbursed for boots beyond the annual amount stipulated by the current memorandum of understanding.

The Internal Audit Division will continue to review boot reimbursement claims yearly and perform other continuous auditing procedures on a regular basis as workload and staffing permit.

Sincerely,

Nicole C. Howard, CPA Internal Audit Manager

cc: Katherine Martinis, Auditor-Controller