

COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

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March 27, 2012

Mr. Marshall Hopper, Chief Probation Officer Placer County Probation 2929 Richardson Drive, Suite B Auburn, CA 95603

Re: "VW" Document Types Review

Dear Mr. Hopper:

The Internal Audit Division of the Auditor-Controller's Office performed a review of confidential "VW" document types generated by County Departments during the period from January 1, 2011 through December 31, 2011. Confidential "VW" documents are those that contain "personal information" as deemed by the California Civil Code Section 1798. The term "personal information" means any information in any record about an individual that is maintained by an agency, including, but not limited to, his or her education, financial transactions, medical or employment history.

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

Based on our review, internal controls over document types "VW" are operating as designed within the Probation Department (Department), except for the following finding and recommendation:

Inadequate Supporting Documentation

During our review, we found invoices received for Probation juveniles' doctor visits in other jurisdictions do not contain adequate support to process for payment. Currently, the monthly form submitted for payment has only the name of the juveniles receiving treatment and a dollar amount with no other details.

We recommend the Department request future invoices include the following for doctor visit payments: date of visit, general reason for visit, patient name, physician name and charge for the visit.

Department Response:

The Probation Department currently uses facilities in five (5) separate counties to address the needs of minors made wards of Placer County's Superior Court. This audit finding was specific to one (1) of the five (5) facilities currently in use. The Probation Department will work with that agency to insure documentation provided in the future meets the requirements of Placer County.

The Department's response to the recommendation identified in our review is included above. We did not audit the Department's response and, accordingly, we express no opinion on it.

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

Nicole C. Howard, CPA Internal Audit Manager

cc: Chris Artim, Senior Administrative Services Officer, Probation Department Placer County Audit Committee