

COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

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November 21, 2012

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

Re: Retail Blanket Purchase Order Review

Dear Mr. Durfee:

The Internal Audit Division of the Auditor-Controller's Office performed a review of controls over retail Blanket Purchase Order processing and maintenance for the period of July 1, 2011 through April 30, 2012.

The objectives of our review were to determine whether adequate controls are in place at the Procurement Division and at the Facility Services department to ensure that all retail Blanket Purchase Orders are properly recorded, all expenditures are reasonable and necessary, are adequately monitored and supported, are properly authorized, and purchases are made by authorized personnel. Our review consisted of interviewing the Purchasing Manager as well as fiscal staff from the Facility Services department, and testing of Blanket Purchase Order documentation and related payment transactions.

Based on the data obtained and procedures performed, it appears that adequate controls are in place at Placer County Procurement and the Facility Services department to ensure that all purchases under retail Blanket Purchase Orders are closely monitored by fiscal staff, are supported with original receipts, purchases are reasonable and necessary, and retail Blanket Purchase Orders are in compliance with Purchasing Handbook for Departments policies.

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

Nicole C. Howard, CPA

Assistant Auditor-Controller

cc: Valerie Bayne, Administrative Services Manager, Facility Services

Brett Wood, Purchasing Manager

Andrew Sisk, Auditor-Controller

Placer County Audit Committee