

COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

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April 1, 2011

Mr. Jim McCauley Clerk-Recorder-Registrar 2952 Richardson Drive Auburn, CA 95603

Re: Clerk-Recorder-Registrar Cash Handling Review

Dear Mr. McCauley:

The Internal Audit Division of the Auditor-Controller's Office performed a review of controls over cash collections at the Clerk-Recorder-Registrar's Office (Office) for the period July through December 2010.

The objectives of our review were to determine whether department internal controls regarding cash handling have been designed to safeguard County assets and detect fraud and/or abuse and prevent it from occurring, and that internal controls have been placed into operation and are operating as designed; and cash handling procedures continue to be followed in accordance with the Accounting Policies and Procedures Manual, Cash Handling Handbook, and the Accounting Manual for Cash.

Based on our review, internal controls over cash handling appear to be operating as designed within the Clerk-Recorder-Registrar's Office. We appreciate the Office staff's courtesy and cooperation throughout the course of this review.

Nicole Č. Howard, CPA Internal Audit Manager

cc:

Gloria Coutts, Assistant County Clerk

Vicki Grenier, Senior Administrative Services Officer, Clerk-Recorder-Registrar's Office

Katherine Martinis, Auditor-Controller

Placer County Audit Committee