



COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

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May 11, 2010

Mr. Mark Parker, Director
Placer County Library Services
350 Nevada Street
Auburn, CA 95603

Re: "VO" Document Types Review

Dear Mr. Parker:

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 Library Services.

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

Nicole C. Howard, CPA
Internal Audit Manager

cc: Diane McDonnell, Administrative Services Officer, Library Services
Katherine Martinis, Auditor-Controller
Placer County Audit Committee