



## COUNTY OF PLACER

## OFFICE OF AUDITOR-CONTROLLER

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January 18, 2011

Mr. Scott Owens  
District Attorney  
10810 Justice Center Drive  
Roseville, CA 95678

Re: Transfer of Accountability of the District Attorney's Assets

Dear Mr. Owens:

The purpose of our review was to determine whether there has been a proper transfer of accountability of the assets that were under the control of the former District Attorney, Bradford Fenocchio, to the new District Attorney, Scott Owens. We visited the Roseville office, physically verified cash and equipment, and reviewed supporting asset documentation as of December 30, 2010 and January 3, 2011.

As a result of our review, the accountability of the assets of the District Attorney has been properly transferred.

In addition, the Internal Audit Division of the Auditor-Controller's Office performed a review of credit card purchases made by the District Attorney's Office (Office) during the period from May 1, 2010 through October 31, 2010.

The objectives of our review were to determine whether (a) proper department internal controls regarding the use of county credit cards have been designed to prevent and/or detect fraud or abuse from occurring, and whether those internal controls have been placed into operation and are operating as designed; (b) credit card purchases were made in accordance with the County's Credit Card Program Policies and Procedures Manual; (c) credit card purchases were valid and had proper supporting documentation substantiating the expenditure; (d) proper review and approval of monthly department credit card charges were made by the approving official; and (e) department credit card charges were properly reconciled and recorded to the appropriate general ledger account via department journal vouchers.

The Office made purchases of \$14,336.39 during our review period. Based on our review, which consisted of inquiries of accounting staff regarding current processes, procedures employed by the Office, and physical inspection of supporting credit card documentation, we feel the internal controls are operating as designed within the District Attorney's Office.

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

A handwritten signature in black ink, appearing to read 'Nicole C. Howard', written in a cursive style.

Nicole C. Howard, CPA  
Internal Audit Manager

cc: Nancy Aplanalp, Senior Administrative Services Officer, District Attorney's Office  
Placer County Audit Committee