

## **COUNTY OF PLACER**

OFFICE OF AUDITOR-CONTROLLER

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September 20, 2011

Thomas Miller, County Executive Officer County Executive Office, Placer County 175 Fulweiler Avenue Auburn, CA 95603

Re: Department of Public Works Review Phase – 2: Remaining Divisions – Six Month Follow up

Dear Mr. Miller:

The Internal Audit Division of the Auditor-Controller's Office performed a six month follow up to our prior review of the Department of Public Works (Department). The objectives of our follow up procedures were to determine how recommendations from the previous review were implemented to strengthen internal controls. Our procedures included inquiries of Division personnel regarding deficiencies in internal control and how recommendations were utilized along with actions taken.

We noted the overall internal controls over payroll and cash handling practices have improved since the previous review. Any other current issues related to payroll and timekeeping will be addressed in the Countywide Time Entry Review, which is currently in progress.

The Voyager Fuel Card system is currently being reconfigured to give departments employee specific fuel usage, which will better assist them with their internal analysis, in addition to strengthening internal controls over the Voyager program. Personal Identification Numbers (PINs) will be assigned to each user and Voyager cards will be accessed by these PINs. The Department's goal is to have this implemented before December 31, 2011.

We appreciate the courtesy and assistance of staff from the Department throughout the course of our review.

Sincerely,

Nicole C. Howard, CPA Internal Audit Manager

cc: Ken Grehm, Director of Public Works

Cynthia Taylor, Senior Administrative Services Officer, Public Works Department

Katherine Martinis, Auditor-Controller

Placer County Audit Committee