



COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

ANDREW C. SISK, CPA
Auditor-Controller
E-mail: asisk@placer.ca.gov

NICOLE C. HOWARD, CPA
Assistant Auditor-Controller
E-mail: nhoward@placer.ca.gov

July 14, 2015

Mr. Jerry Gamez, Director
Placer County Administrative Services Department
2962 Richardson Drive
Auburn, CA 95603

Re: Year-End Inventory Count Review

Dear Mr. Gamez:

The Internal Audit Division of the Auditor-Controller's Office performed a review of the year-end inventory count as of June 30, 2015 for the Central Services Division (Division), a division of the Administrative Services Department (Department). The objectives of our review were to obtain an understanding of the Division's internal controls over inventory reporting, its physical safeguards, monitoring, and usage tracking; assess the control risks; ensure inventory count is accurate and complete, and make recommendations for improvement.

Based on our review, which consisted of inquiries of the Division's staff regarding current processes, procedures employed by the Division, and physical inspection of inventory, we feel the current internal controls over inventory safeguarding, recordkeeping, management, and financial reporting appear adequate to ensure inventory accuracy.

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

Respectfully,

Nicole C. Howard, CPA
Assistant Auditor-Controller

cc: Melissa Nunnink, Administrative and Fiscal Operations Manager, Administrative Services Department
Leslie Blagg, Central Services Manager, Administrative Services Department
Placer County Audit Committee