

COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

KATHERINE J. MARTINIS, CPA Auditor-Controller E-mail: <u>kmartini@placer.ca.gov</u>

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

September 23, 2010

Placer County Audit Committee c/o Placer County Board of Supervisors 175 Fulweiler Avenue Auburn, CA 95603

Re: Countywide Employee Reimbursement Claim Testing

The Internal Audit Division of the Auditor-Controller's Office performed a review of employee reimbursement claims compared to meals purchased with County credit cards for the fiscal year ended June 30, 2009. The objective of our review was to determine whether or not employees received a per diem meal reimbursement in addition to a meal purchased on the County credit card for the same meal.

Based on our review, which consisted of comparing employee claims for reimbursement to credit card transactions for the same time period and reviewing supporting documentation for the reimbursements, it appears for the fiscal year ended June 30, 2009, no employees were reimbursed for a meal which was purchased using a County credit card.

The Internal Audit Division will continue to review employee reimbursement claims compared to credit card transactions and perform other continuous auditing procedures on a regular basis as workload and staffing permit.

Sincerely,

Nicole C. Howard, CPA Internal Audit Manager

cc: Katherine Martinis, Auditor-Controller