

## **COUNTY OF PLACER**

OFFICE OF AUDITOR-CONTROLLER

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February 17, 2011

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

Re: Department of Public Works Review: Automotive Fleet Division - 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 Automotive Fleet Division (Division). 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 improvement of the Division's internal controls and procedures since our last review and feel they have addressed most of the findings with acceptable solutions. The Voyager Fuel Card's custodianship continues to be a work in progress. Currently, cards are assigned to a vehicle and County department custodians instead of the actual card user. We recommended this practice be changed and the Division is currently working with Voyager; however, the process will involve re-issuing over 300 cards along with setting up each department to receive their billing statements for verification and authorization of all charges. When the changes are complete, each user will be identified by a specific card number and personal identification number. We believe these controls will mitigate possible risk of misuse and abuse of the fuel cards and encourage the Division to continue to work with Voyager to implement new controls as soon as possible.

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

Sincerely,

Nicole C. Howard, CPA Internal Audit Manager

cc: Ken Grehm, Director of Public Works

Cl. L.C. Lee Elect Manager Dublic Works Dow

Chuck Gordon, Fleet Manager, Public Works Department

Cynthia Taylor, Senior Administrative Services Officer, Public Works Department

**Placer County Audit Committee**