

COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

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July 26, 2010

Dr. Richard Burton, Director Health and Human Services Department 379 Nevada Street Auburn, CA 95603

Re: Public Guardian, Public Administrator, Public Conservator Review - Six Month Follow up

Dear Dr. Burton:

The Internal Audit Division of the Auditor-Controller's Office performed a six month follow up to our prior review of the Public Guardian, Public Administrator, and Public Conservator 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 safeguarding and tracking conservatees' assets, staff filing tasks and other responsibilities, and accounting processes.

We noted improvement of the Division's internal controls and procedures since our last review and have no additional or repeated findings or recommendations.

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:

Teri Webb, Public Guardian Client Services Supervisor

Eldon Luce, HHS Public Authority/Older Adult Services Manager

Maureen Bauman, Director, Adult System of Care Graham Knaus. HHS Administrative Services Director

Katherine Martinis, Auditor-Controller Placer County Audit Committee