COUNTY OF PLACER

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OFFICE OF
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August 7, 2017

Ms. Cynthia Fake, Director
Farm Advisor
11477 E Avenue
Auburn, CA 95603

Re: Transfer of Accountability of Farm Advisor's Assets

Dear Ms. Fake:

The purpose of our review was to determine whether there has been a proper transfer of accountability of the Farm Advisor's assets under the control of the former Director, Roger Ingram, to you as the new Director. During our review, we made inquiries with Farm Advisor personnel, physically observed non-capitalized equipment, and reviewed supporting asset documentation as of June 29, 2017 and July 1, 2017.

As a result of our review, we have determined the accountability of assets of the Farm Advisor has been properly transferred.

We appreciate the courtesy and cooperation of the Farm Advisor's staff throughout the course of this review.

Respectfully,

Nicole C. Howard, CPA
Assistant Auditor-Controller

cc: Cynthia Mitchell, Executive Secretary, Farm Advisor
Placer County Audit Committee

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