



## COUNTY OF PLACER

## OFFICE OF AUDITOR-CONTROLLER

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July 19, 2016

Mr. Ken Grehm, Director  
Placer County Department of Public Works and Facilities  
11476 C Ave  
Auburn, CA 95603

Re: Year-End Inventory Count Review

Dear Mr. Grehm:

The Internal Audit Division of the Auditor-Controller's Office performed a review of the year-end inventory count as of June 30, 2016 for the Facility Services Division (Division), a division of the Department of Public Works and Facilities (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: Valerie Bayne, Administrative Services Manager, Facility Services Division  
Placer County Audit Committee