



COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

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December 10, 2015

Mr. Jeffrey Brown, Director
Placer County Health and Human Services Department
3091 County Center Drive, Suite 290
Auburn, CA 95603

Re: Department 14 - Voyager Card Program Review

Dear Mr. Brown:

The Internal Audit Division of the Auditor-Controller's Office performed a review of the County's Voyager Card Program (Program). As part of that review, we examined the Health and Human Services Department's (Department) Program-related records for the 2013/2014 fiscal year. The objectives of our review were to determine whether (a) proper internal controls regarding the Program have been designed to safeguard County assets, prevent and/or detect fraud and/or abuse from occurring, and whether those internal controls have been placed into operation and are operating as designed; (b) purchases are made in compliance with the Program's guidelines; (c) Program purchases were valid and had proper supporting documentation to substantiate the expenditure; and (d) proper review and approval of all cardholder's monthly statements by the Approving Official.

Based on our review, which consisted of inquiries of various Department staff regarding current processes and procedures employed by the Department, and physical inspection of Program related records, it appears internal controls are operating as designed and we did not identify any instances of non-compliance with the Program's guidelines.

We appreciate the courtesy and cooperation of the Department's staff members throughout the course of this review.

Respectfully,

Nicole C. Howard, CPA
Assistant Auditor-Controller

cc: Rebecca Mellott, Director, HHS Administrative Services
Placer County Audit Committee