



COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

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January 15, 2016

Mr. Erik White, Air Pollution Control Officer
Air Pollution Control District
110 Maple Street
Auburn, CA 95603

Re: Transfer of Accountability of Air Pollution Control District's Assets

Dear Mr. White:

The purpose of our review was to determine whether there has been a proper transfer of accountability of the Air Pollution Control District's (District) assets under the control of the former Air Pollution Control Officer, Tom Christofk, to you as the new Air Pollution Control Officer. During our review, we made inquiries with District personnel, verified imprest cash balances of the District's petty cash and change fund and reviewed supporting asset documentation as of December 25, 2015.

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

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

Respectfully,

Nicole C. Howard, CPA
Assistant Auditor-Controller

cc: A.J. Nunez, Administrative Service Officer, Air Pollution Control District
Placer County Audit Committee