



COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

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Placer County Audit Committee
c/o Placer County Board of Supervisors
175 Fulweiler Avenue
Auburn, CA 95603

Re: Countywide Work Boot/Safety Shoe Reimbursement Claim Review

The Internal Audit Division of the Auditor-Controller's Office performed a review of employee work boot/safety shoe reimbursement claims for calendar year 2013. The objective of our review was to determine whether or not employees received a work boot/safety shoe reimbursement that exceeded the allotted \$300 per calendar year and whether all employees receiving the allowance had the proper job classification.

Based on our testing, which consisted of reviewing work boot/safety shoe reimbursement claims for the calendar year 2013, along with applicable supporting documentation and appropriate job classifications eligible for reimbursement, except as noted below, it appears employees receiving reimbursement for work boot/safety shoe claims were within the allowable allowance and the employee's job classification was on the eligible list.

Our observations and recommendations are as follows:

Reimbursed More Than Supported Receipt

During our review, we noted two instances where the same employee was reimbursed for more than the amount indicated on the supporting receipt. These observations resulted in a total overpayment to the employee of \$3.29.

Normally, we would recommend that the department seek reimbursement from the employee for the amount of the overpayment. We realize that the cost of collecting and processing the overpayment would be more than \$3.29. It is not cost effective for the taxpayer to pursue the overpayment. We recommend the department verify the employee's reimbursement claim agrees with the supporting receipt before approving and processing the claim.

Department of Public Works Response:

Regarding the first instance of overpayment in the amount of \$3.00 for the employee, this was an oversight by DPW staff entering and approving the claim. This was a simple key entry mistake

transposing an 8 for a 5. DPW staff will take extra measures to double check the amount entered into PAS versus the attached actual receipt.

Regarding the second instance of overpayment, DPW noted that the correction journal was a paper journal with the correction notated and submitted to the Auditor's office for keying. The Auditor's office keyed in the incorrect amount resulting in an overpayment of \$0.29 to the employee.

The Department concurs with the finding and agrees with the recommendation.

Detailed Receipt

During our review, we noted one instance where an employee's reimbursement claim did not include a detailed receipt as required by the County's Accounting Policy and Procedures Manual. Without the detailed receipt, we were unable to verify the reimbursement claim was for work boots/safety shoes purchased and what quantity was purchased.

We recommend the department review all work boot/safety shoe reimbursement claims and supporting documentation for completeness and accuracy and when exceptions to the policy are noted, the claims should not be approved.

Department of Facility Services Response:

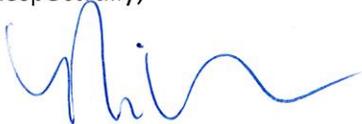
The Department concurs with the finding and agrees with the recommendation.

The Departments' responses to our recommendations identified in our review are included above. We did not audit their responses and, accordingly, we do not express an opinion on them.

The Internal Audit Division will continue to review work boot/safety shoe reimbursement claims yearly and perform other continuous auditing procedures on a regular basis as workload and staffing permit.

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

Respectfully,



Nicole C. Howard, CPA
Assistant Auditor-Controller

cc: David Boesch, County Executive Officer
Ken Grehm, Director, Department of Public Works
Cynthia Taylor, Senior Administrative Services Officer, Department of Public Works
Mary Dietrich, Director, Facility Services Department
Valerie Bayne, Administrative Services Manager, Facility Services Department