



COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

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November 24, 2014

Lori Walsh
Director of Personnel
145 Fulweiler Avenue, Suite 200
Auburn, CA 95603

Re: Transfer of Accountability of the Personnel Department's Assets

Dear Ms. Walsh:

The purpose of our review was to determine whether there has been a proper transfer of accountability of the assets under the control of the former Director, Nancy Nittler, to the new Director, Lori Walsh. We visited the Auburn office, physically verified capital assets, made inquiries with department personnel, and reviewed supporting asset documentation as of August 22, 2014 and November 3, 2014.

As a result of our review, the accountability of the assets of the Personnel Department has been properly transferred.

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

Respectfully,

Nicole C. Howard, CPA
Assistant Auditor-Controller

cc: Jon Harned, Senior Administrative Services Officer
Placer County Audit Committee