



COUNTY OF PLACER

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May 27, 2015

Mr. Ken Grehm
Interim Director, Department of Facility Services
c/o: Placer County Public Works Department
3091 County Center Drive, Suite 220
Auburn, CA 95603

Re: Transfer of Accountability of Department of Facility Services' Assets

Dear Mr. Grehm:

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, Mary Dietrich, to the new Interim Director, Ken Grehm. We made inquiries with department personnel, verified imprest cash balances of the change fund at the Western Placer Waste Management Authority, and reviewed supporting asset documentation as of April 3, 2015 and April 6, 2015.

As a result of our review, the accountability of the assets of the Department of Facility Services (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: Valerie Bayne, Administrative Services Manager, Department of Facility Services
Placer County Audit Committee