



## COUNTY OF PLACER

## OFFICE OF AUDITOR-CONTROLLER

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May 13, 2015

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

Re: "VW" Tax Intercept Payment Document Review

Dear Mr. Brown:

The Internal Audit Division of the Auditor-Controller's Office performed a review of confidential "VW" confidential document types, specifically related to tax intercept payment documents, generated by the Health and Human Services Department (Department) during the period from January 1, 2014 through December 31, 2014. Confidential "VW" documents are those that contain "personal information" as deemed by the California Civil Code Section 1798. The term "personal information" means any information in any record about an individual that is maintained by an agency, including, but not limited to, his or her education, financial transactions, medical or employment history.

The purpose of this review was to determine whether adequate internal controls exist to provide reasonable assurance that document type "VW" is used appropriately, "VW" payments are properly authorized, documentation is adequately retained and supports the payment and sensitive information is not being submitted to our office, in accordance with County policy.

Based on our review, internal controls over document type "VW", specific to tax intercept payment documents, are operating as designed within the Department. We appreciate the Department staff's courtesy and cooperation throughout the course of this review.

Respectfully,

A handwritten signature in blue ink, appearing to read "Nicole C. Howard", is written over a light blue horizontal line.

Nicole C. Howard, CPA  
Assistant-Auditor Controller

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