



COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

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August 16, 2013

Ms. Mary Dietrich, Director
Placer County Facility Services Department
11476 C Avenue
Auburn, CA 95603

Re: Year-End Inventory Count Review

Dear Ms. Dietrich:

The Internal Audit Division of the Auditor-Controller's Office performed a review of the year-end inventory count as of June 27, 2013 for the Facility Services Department (Department). The objectives of our review were to obtain an understanding of the Department's internal controls over inventory reporting, its physical safeguards, monitoring, and usage tracking; assess the control risks; ensure inventory count is accurate and complete, and make recommendations for improvement.

Based on our review, which consisted of inquiries of the Department's staff regarding current processes, procedures employed by the Department, and physical inspection of inventory, we feel the current internal controls over inventory safeguarding, recordkeeping, management, and financial reporting appear adequate to ensure inventory accuracy.

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

Respectfully,

Nicole C. Howard, CPA
Assistant Auditor-Controller

cc: Dennis Salter, Building Maintenance Superintendent
Valerie Bayne, Administrative Services Manager
Placer County Audit Committee