



COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

ANDREW C. SISK, CPA
Auditor-Controller
E-mail: asisk@placer.ca.gov

NICOLE C. HOWARD, CPA
Assistant Auditor-Controller
E-mail: nhoward@placer.ca.gov

October 21, 2013

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

Re: Countywide Tool Reimbursement Claim Testing

The Internal Audit Division of the Auditor-Controller's Office performed a review of employee tool reimbursement claims for the calendar year 2012. The objective of our review was to determine whether or not employees received a tool reimbursement that exceeded the allotted \$750 per calendar year and all employees receiving the allowance had the proper job classification.

Based on our testing, which consisted of reviewing tool claims for reimbursement with applicable supporting documentation and appropriate job classifications eligible for reimbursement, it appears all employees who received reimbursements for tool claims did not exceed the annual allowance of \$750 and their job classifications were eligible to receive tool reimbursements in accordance with the Placer Public Employees Organization Stationary Engineers Local 39, Memorandum of Understanding, 07/01/2011 – 12/31/2013, Section 11.12.

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

Respectfully,

Nicole C. Howard, CPA
Assistant Auditor-Controller

cc: David Boesch, County Executive Officer