



## COUNTY OF PLACER

## OFFICE OF AUDITOR-CONTROLLER

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December 6, 2013

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

Re: Countywide Work Boot/Safety Shoe Reimbursement Claim Testing

The Internal Audit Division of the Auditor-Controller's Office performed a review of employee work boot/safety shoe reimbursement claims for calendar year 2012. The objective of our review was to determine whether or not employees received a work boot/safety shoe reimbursement that exceeded the allotted \$300 per calendar year and whether all employees receiving the allowance had the proper job classification.

Based on our testing, which consisted of reviewing work boot/safety shoe reimbursement claims for the calendar year 2012, along with applicable supporting documentation and appropriate job classifications eligible for reimbursement, except as noted below, it appears employees receiving reimbursement for work boot/safety shoe claims were within the allowable allowance and the employee's job classification was on the eligible list.

Our finding and recommendation is as follows:

### Eligibility

During the review, we noted two instances out of one hundred and sixty-two tested, where employees were reimbursed for work boot/safety shoe purchases when the employee's job classification was not on the eligible list in Section 11.11 of the Placer Public Employees Organization Stationary Engineers Local 39, Memorandum of Understanding, 07/01/2011 – 12/31/2013.

We recommend the department seek immediate reimbursement from each employee for the ineligible payment. Additionally, we recommend the department verify the employee's classification, in effect at the time the work boots/safety shoes were purchased, is an eligible classification that is listed in the Placer Public Employees Organization Stationary Engineers Local 39, Memorandum of Understanding.

Facility Services Department's Response:

*As demonstrated by the Auditor-Controller's audit, the Department is diligent in verifying the employee's classification eligible for boot/safety shoe reimbursement. The two exceptions identified were for employees who work at the Western Placer Waste Management Authority. These purchases were pre-approved by the Director based on his determination that the employees' work assignment entailed going out onto the regional landfill and into the material recovery facility on a daily basis. These sites are considered hazardous because of the terrain and presence of dangerous objects within the waste stream that could harm these employees. The determination to provide this safety wear was based on the work location, not the classification of the employees. Because these purchases were pre-approved by the Director in recognition of the hazardous work location, the Department does not recommend seeking reimbursement from the affected employees.*

*The Department now understands that utilization of the boot allowance is limited to the listed job classifications only. In the future, if safety boots are required for employees at this work location, the Director will seek approval through the County Executive Officer.*

The Facility Services Department's response to our recommendation identified by our review is included above. We did not audit their response and, accordingly, we do not express an opinion on it.

The Internal Audit Division will continue to review work boot/safety shoe 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  
Mary Dietrich, Director, Facility Services Department  
Valerie Bayne, Administrative Services Manager, Facility Services Department