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

March 8, 2013

Mr. Edward Bonner, Sheriff
Placer County Sheriff's Office
2929 Richardson Avenue
Auburn, CA 95603

Re: "VW" Document Types Review

Dear Sheriff Bonner:

The Internal Audit Division of the Auditor-Controller's Office performed a review of confidential "VW" document types generated by County Departments during the period from January 1, 2012 through December 31, 2012. 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" are operating as designed within the Sheriff's Office. We appreciate the Office staff's courtesy and cooperation throughout the course of this review.

Respectfully,

Nicole C. Howard, CPA
Assistant-Auditor Controller

cc: Judy LaPorte, Administrative Services Manager, Sheriff's Office
Placer County Audit Committee

2970 Richardson Drive / Auburn, California 95603 / (530) 889-4160 / Fax (530) 889-4163
Internet Address: http://www.placer.ca.gov / email: auditor@placer.ca.gov