



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 1, 2019

Ms. Kate Sampson, Director
Placer County Human Resources Department
145 Fulweiler Avenue, Suite 200
Auburn, CA 95603

Re: Transfer of Accountability of the Human Resources Department's Assets

Dear Ms. Sampson:

The purpose of our review was to determine whether there has been a proper transfer of accountability of assets under the control of the former Director, Lori Walsh, to new Director, Kate Sampson. During our review, we made inquiries with department personnel, physically observed capital assets and non-capitalized equipment, and reviewed supporting asset documentation as of June 14, 2018 and February 1, 2019.

As a result of our review, we have determined the accountability of the assets of the Human Resources Department has been properly transferred.

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

Respectfully,


Andrew C. Sisk, CPA
Auditor-Controller

cc: Casey High, Senior Administrative Services Officer
Placer County Audit Committee