



COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

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December 14, 2020

Ms. Jenine Windeshausen, Treasurer - Tax Collector
Placer County Treasurer-Tax-Collector's Office
2976 Richardson Drive
Auburn, CA 95603

Re: Countywide Procurement Card Program Audit

Dear Ms. Windeshausen:

The Internal Audit Division of the Auditor-Controller's Office routinely reviews and/or audits the Procurement Card purchases. After completing the monitoring review for the period of January 1 to June 30, 2019, the Internal Audit Division initiated a compliance audit for the period of July 1, 2019 to March 13, 2020. The objective of the audit was to review Procurement Card usage for compliance with County policies and evaluate the administration of the Procurement Card Program for adequate internal controls.

We reviewed a sample of the Treasurer-Tax-Collector's Office's (Office) Procurement Card purchases and related documentation files to ensure the Office's compliance with current policies and procedures, and to determine if adequate internal controls are in place and operating as designed. Based on our compliance audit, we determine that the Office's processes and internal controls are operating effectively as designed.

We appreciate the courtesy and cooperation of the Office's staff throughout the course of the audit.

Respectfully,

A handwritten signature in blue ink, appearing to read "N. Howard", is written over a light blue horizontal line.

Nicole C. Howard, CPA
Assistant Auditor-Controller

cc: Melanie DeCocq, Administrative & Fiscal Officer II
Brett Wood, Purchasing Manager, County Executive Office
Placer County Audit Committee