



COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

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February 4, 2021

Ken Grehm, Director
Placer County Department of Public Works
3091 County Center Drive, Suite 220
Auburn, CA 95603

Re: Fleet Services Division Capital Asset Review – Light Fleet

Dear Mr. Grehm:

The Internal Audit Division of the Auditor-Controller's Office performed a review of the capital assets for the Fleet Services Division (Division), a division of the Department of Public Works (Department). The objectives of our review were to obtain an understanding of the Division's internal controls over light fleet capital assets and capital replacement plan process; assess the control risks; determine if reserves for capital equipment replacement are adequate; and, make recommendations for improvement.

During our review, which consisted of inquiries of the Division's staff regarding current processes, procedures employed by the Division, review of capital asset replacement reserve, and analysis of the department's aging vehicles, we determine that the Department's processes and internal controls are operating effectively as designed.

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

Respectfully,

Nicole C. Howard, CPA
Assistant Auditor-Controller

cc: Colby Wiesz, Public Works Manager, Fleet Services Division, Department of Public Works
Placer County Audit Committee