



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

June 3, 2021

Mr. Chris Artim, Administrative and Fiscal Operations Manager
Placer County Probation Department
2929 Richardson Drive, Suite B
Auburn, CA 95603

Re: Countywide Procurement Card Program Monitoring Review

Dear Mr. Artim:

The Internal Audit Division of the Auditor-Controller's Office routinely reviews and/or audits the Procurement Card purchases. The objective of this monitoring review was to review Procurement Card usage during the statement period from July 4, 2020 through September 25, 2020 for compliance with County policies.

We reviewed a sample of the Probation Department's (Department) Procurement Card purchases and related documentation files to ensure the Department's compliance with current policies and procedures to determine if adequate internal controls are in place and operating as designed. Based on our monitoring review, we determined there were multiple instances of non-compliance with County policies and procedures related to Procurement Card purchases, as well as areas where internal controls could be strengthened. Accordingly, our observations and recommendations are as follows.

Observation – Lack of Detailed Description for Transaction

We identified instances in which the Cardholders did not include a detailed description of the transaction to justify the purpose of County business.

Per Section 3.1.1 of the Procurement Card Program Policy Manual (PCPPM), the Cardholder's actions include "adding a detailed description and updating the coding for each transaction."

Example: On 7/22/2020, the Cardholder purchased fuel and did not provide the business purpose for the purchase in the transaction description or on the supporting documentation.

Recommendation

Without a detailed description, the Reviewer/Approver cannot determine the legitimate business purpose of the transactions. Therefore, we recommend the Cardholder include a detailed description explaining the County business purpose for the purchase in the "Description" field or on the supporting documents uploaded when he/she reconciles the statement. The description should provide sufficient information about the purpose of conducting County business.

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

Respectfully,

A handwritten signature in blue ink, appearing to read 'N. Howard', with a stylized flourish at the end.

Nicole C. Howard, CPA
Assistant Auditor-Controller

cc: Marshall Hopper, Chief Probation Officer
Brett Wood, Purchasing Manager, County Executive Office
Placer County Audit Committee