



COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

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June 25, 2021

Mr. Marshall Hopper, Chief Probation Officer
Placer County Probation Department
2929 Richardson Drive, Suite B
Auburn, CA 95603

Re: Countywide Confidential Documents Review

Dear Mr. Hopper:

The Internal Audit Division of the Auditor-Controller's Office performed a Countywide Confidential Documents Review. Specifically, we reviewed the confidential documents maintained by the Probation Department (Department) during the period from July 1, 2019 through June 30, 2020.

Confidential documents are those that contain "personal information" as deemed by the California Civil Code Section 1798. Pursuant to Section 1798.3, the term "personal information" means "any information that is maintained by an agency that identifies or describes an individual, including, but not limited to, his or her name, social security number, physical description, home address, home telephone number, education, financial matters, and medical or employment history. It includes statements made by, or attributed to, the individual."

The purpose of this review was to determine whether adequate internal controls exist to provide reasonable assurance that confidential document is used appropriately, confidential payments are properly authorized, documentation is adequately retained and supports the payment, and sensitive information is not being submitted as attachment to transaction in Workday, in accordance with County policy.

Based on our review, internal controls over confidential documents are operating as designed within the Department, however, we noted areas where internal controls could be strengthened. Accordingly, our observation and recommendation are as follows:

Observation: Inconsistent Use of Confidential Handling Code

During our review, we noted the Department did not consistently use the confidential handling code for multiple payments that contained confidential information in the supporting documentation as required per the Placer County Workday Job Aid.

The *Placer County Workday Job Aid for Supplier Invoices*, updated March 6, 2019, states: "Populate Handling Code. (If applicable) ... For supplier invoices that are deemed confidential, ensure to select Confidential or Confidential Pickup."

Recommendation:

We recommend the Department staff review the Workday Job Aid on the use of confidential handling instructions which should be used for all transactions that are deemed confidential.

Department Response:

The Department concurs with the finding. While the confidential documents were retained in the Department, the Department failed to check the confidential document check box for each transaction. Both staff entering these transactions and those who approve these transactions will work to ensure the check box is utilized consistently in the future.

The Department's response to our recommendation identified by our review is included above. We did not audit the response and, accordingly, we do not express an opinion on it.

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

Respectfully,

A handwritten signature in blue ink, appearing to read 'Nicole C. Howard'.

Nicole C. Howard, CPA
Assistant-Auditor Controller

cc: Chris Artim, Administrative and Fiscal Operations Manager, Probation Department
Laura White, Accounting Technician, Probation Department
Placer County Audit Committee