



COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

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July 9, 2021

Mr. Devon Bell, Sheriff-Coroner-Marshal
Placer County Sheriff's Office
2929 Richardson Drive
Auburn, CA 95603

Re: Countywide Confidential Documents Review

Dear Mr. Bell:

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 Sheriff's Office (Office) 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 Office, 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 Office did not consistently use the confidential handling code for a payment 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 Office staff review the Workday Job Aid for the use of confidential handling instructions, which should be used for all transactions that are deemed confidential.

Office Response:

The Sheriff's Office acknowledges the recommendation. Training on the use of confidential handling instructions has been completed and will continue to be done with all staff handling such documents. Additionally, staff will be instructed to ensure that confidential documents are processed accordingly.

The Office'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 Office 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: Jerry Rogers, Administrative Services Manager, Sheriff's Office
Kimiyo Yamanishi, Accountant- Supervising, Sheriff's Office
Placer County Audit Committee