



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

July 15, 2021

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

Re: Countywide Confidential Documents Review

Dear Ms. Windeshausen:

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 Treasurer-Tax Collector'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: A Cash Sales was Improperly Identified as Confidential

During our review, we noted that the Office used confidential handling instruction for a cash sale that did not contain any confidential information per the support on site.

Recommendation:

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

Office Response:

After reviewing the audit report, the Treasurer-Tax Collector's (TTC) office has concluded that the confidential memo was attached in error and should not have been included with the transaction. The department handles similar cash sales daily and confirms that this was an isolated incident. Going forward, management staff from the TTC will remind staff regarding when confidential documentation should be withheld.

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: Jonathan Schmidt, Treasurer-Tax Manager, Treasurer-Tax Collector's Office
Placer County Audit Committee