



## COUNTY OF PLACER

## OFFICE OF AUDITOR-CONTROLLER

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July 21, 2021

Mr. Todd Leopold, County Executive Officer for the Redevelopment Successor Agency  
Placer County Executive Office  
175 Fulweiler Avenue  
Auburn, CA 95603

Re: Countywide Confidential Documents Review

Dear Mr. Leopold:

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 Redevelopment Successor Agency (Agency) 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 Agency did not 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.

*Agency Response:*

*Our office is aware of the confidential handling codes and we will continue to make every attempt to utilize the codes where necessary. We have reminded staff to be consistent in their use and the approvers check for utilization before approving documents.*

The Agency'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 Agency 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: Jane Christenson, Assistant County Executive Officer, County Executive Office  
Gina Myren, Administrative and Fiscal Operations Manager, County Executive Office  
Vicki Patterson, Senior Accountant, County Executive Office  
Placer County Audit Committee