



COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

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August 3, 2021

Mr. Todd Leopold, County Executive Officer
Placer County Executive Office
175 Fulweiler Avenue
Auburn, CA 95603

Re: Year-End Inventory Count Review

Dear Mr. Leopold:

The Internal Audit Division of the Auditor-Controller's Office performed a review of the year-end inventory count as of June 30, 2021 for the Document Solutions (Division), a division of the County Executive Office. The objectives of our review were to obtain an understanding of the Division's internal controls over inventory reporting, its physical safeguards, monitoring, and usage tracking; assessing the control risks; ensuring inventory count is accurate and complete; and, making recommendations for improvement.

During our review, which consisted of inquiries of the Division's staff regarding current processes, procedures employed by the Division, and physical inspection of inventory, we determine that the Division's processes and internal controls over inventory are operating effectively as designed.

We appreciate the courtesy and cooperation of the Division staff throughout the course of this review.

Respectfully,

Nicole C. Howard, CPA
Assistant Auditor-Controller

cc: Mirinda Glick, Document Solutions Manager, County Executive Office
Jane Christenson, Assistant County Executive Officer, County Executive Office
Gina Myren, Administrative and Fiscal Operations Manager, County Executive Office
Placer County Audit Committee