



## COUNTY OF PLACER

## OFFICE OF AUDITOR-CONTROLLER

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September 7, 2021

Dr. Robert Oldham, Director/Chief Psychiatrist/Interim Public Health Officer  
Placer County Department of Health and Human Services  
3091 County Center Drive, Suite 220  
Auburn, CA 95603

Re: Year-End Inventory Count Review

Dear Dr. Oldham:

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 Animal Services Division (Division), a division of the Department of Health and Human Services. 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: Jason Phillippe, Deputy Director of Health & Human Services  
Katie Ingram, Animal Services Manager  
Placer County Audit Committee