



COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

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September 15, 2021

Ms. Casey High, Administrative and Fiscal Officer II
Placer County Human Resources Department
145 Fulweiler Avenue, Suite 200
Auburn, CA 95603

Re: Countywide Procurement Card Program Monitoring Review

Dear Ms. High:

The Internal Audit Division of the Auditor-Controller's Office routinely reviews and/or audits the Procurement Card purchases. The objective of this monitoring review was to review Procurement Card usage during the statement period from December 19, 2020 through March 12, 2021 for compliance with County policies.

We reviewed a sample of the Human Resource Department's (Department) Procurement Card purchases and related documentation files to ensure the Department's compliance with current policies and procedures, and to determine if adequate internal controls are in place and operating as designed. Based on our monitoring review, we determined that the Department's processes and internal controls over Procurement Card purchases are operating effectively as designed.

We appreciate the courtesy and cooperation of the Department's staff throughout the course of the review.

Respectfully,

Nicole C. Howard, CPA
Assistant Auditor-Controller

cc: Kate Sampson, Director of Human Resources
Nicole Lopez, Human Resources Manager
Brett Wood, Purchasing Manager, County Executive Office
Placer County Audit Committee