



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

September 15, 2021

Ms. Melanie DeCocq, Administrative and Fiscal Officer II
Placer County Treasurer-Tax-Collector's Office
2976 Richardson Drive
Auburn, CA 95603

Re: Countywide Procurement Card Program Monitoring Review

Dear Ms. DeCocq:

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 Treasurer-Tax Collector's Office (Office) Procurement Card purchases and related documentation files to ensure the Office'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 Office's processes and internal controls over Procurement Card purchases are operating effectively as designed.

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

Respectfully,

Nicole C. Howard, CPA
Assistant Auditor-Controller

cc: Jenine Windeshausen, Treasurer - Tax Collector
Brett Wood, Purchasing Manager, County Executive Office
Placer County Audit Committee