



## COUNTY OF PLACER

## OFFICE OF AUDITOR-CONTROLLER

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February 22, 2022

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 March 13, 2021 through July 2, 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