



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

May 18, 2022

Ms. Genna Martin, Administrative and Fiscal Operations Manager
Ms. Teri Ivaldi, Principal Management Analyst
Placer County Executive Office
175 Fulweiler Avenue
Auburn, CA 95603

Re: Countywide Procurement Card Program Monitoring Review

Dear Ms. Martin and Ms. Ivaldi:

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 September 25, 2021, through December 17, 2021 for compliance with County policies.

We reviewed a sample of the County Executive Office's (CEO Office) Procurement Card purchases and related documentation files to ensure the CEO Office's compliance with current policies and procedures, and determine if adequate internal controls are in place and operating as designed. Specifically, we reviewed purchases from the two divisions within the CEO Office: (1) Board of Supervisors and (2) County Executive Office. Based on our monitoring review, we determined that the CEO Office's processes and internal controls over Procurement Card purchases are operating effectively as designed.

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

Respectfully,

Nicole C. Howard, CPA
Assistant Auditor-Controller

cc: Todd Leopold, County Executive Officer
Jane Christenson, Assistant County Executive Officer
Brett Wood, Purchasing Manager, County Executive Office
Lisa Burlison, Executive Assistant
Placer County Audit Committee