



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

November 14, 2013

Ms. Mary Dietrich, Director
Placer County Facility Services Department
11476 C Avenue
Auburn, CA 95603

Re: Countywide Taxable Meal Reimbursements Review – FY 12/13

Dear Ms. Dietrich:

The Internal Audit Division of the Auditor-Controller's Office performed a Countywide review of taxable meal reimbursements. As part of that review, we examined the taxable meal reimbursements processed by the Facility Services Department (Department) during fiscal year 2012-2013. The objectives of our review were to determine whether (a) proper department internal controls regarding taxable meal reimbursements have been designed to safeguard County assets and detect fraud and/or abuse and prevent it from occurring, and that internal controls have been placed into operation and are operating as designed; and (b) taxable meal reimbursement procedures continue to be followed in accordance with the Placer Administration Manual and specific Memorandums of Understanding.

Based on our review which consisted of inquiries of accounting staff regarding current processes and procedures employed by the Department, and physical inspection of supporting taxable meal reimbursement documentation, it appears the internal controls are operating as designed within the Department.

We appreciate the courtesy and cooperation of the Facility Services' staff throughout the course of this review.

Respectfully,

Nicole C. Howard, CPA
Assistant Auditor-Controller

cc: Valerie Bayne, Administrative Services Manager, Facility Services
Placer County Audit Committee