

**COUNTY OF SACRAMENTO
INTERNAL SERVICES AGENCY
DEPARTMENT OF FINANCE
AUDITOR-CONTROLLER**

Inter-Departmental Correspondence

April 13, 2012

To: Ann Edwards, Director
Department of Health and Human Services

From: Julie Valverde
Director of Finance

By: Hong Lun (Andy) Yu, C.P.A.
Audit Manager



Subject: **PROCUREMENT CARD REVIEW FOR THE PERIOD OF
JULY 1, 2011 TO MARCH 31, 2012**

In accordance with the County of Sacramento Procurement Card Program's (program) annual compliance review requirement, we have performed the procedures enumerated below to review the County of Sacramento Department of Health and Human Services' (DHHS) participation in the program for the period of July 1, 2011 to March 31, 2012.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. This report is applicable solely to procedures referred to below and is not intended to pertain to any of DHHS's other operations, procedures, or compliance with laws and regulations. Our procedures and findings are as follows:

1. We reviewed procurement card purchases to verify purchases were valid and within authorized purchase spending limits.

Finding: We did not note any exceptions as a result of our procedures.

2. We inspected procurement card receipts for all information required by the program policy.

Finding: We did not note any exceptions as a result of our procedures.

3. We verified procurement card purchases agreed to monthly procurement card statements.

Finding: Procurement card purchases reviewed agreed to monthly procurement card statements.

4. We reviewed monthly procurement card statements for evidence of review and proper cardholder and approving official signatures.

Finding: We did not note any exceptions as a result of our procedures.

5. We reviewed the security over procurement card transaction records.

Finding: We did not note any exceptions as a result of our procedures.

6. We reviewed DHHS's "Deputy Auditor-Controller Certification Forms" to ensure they were signed by the Deputy Auditor-Controller and the approving official.

Finding: We did not note any exceptions as a result of our procedures.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of opinions on the accounting records, compliance, or results of our procedures referred above. Accordingly, we do not express such opinions. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. This report relates only to the results of our procedures referred to above, and does not extend to DHHS's procurement card program as a whole.

This report is intended solely for the information and use of the Sacramento County Board of Supervisors and DHHS. It is not intended to be, and should not be, used by anyone other than those specified parties. However, this restriction is not intended to limit distribution of this report, which is a matter of public record.

cc: Maryann Luke, DHHS, Senior Accounting Manager
Mulu Afework, DHHS, Accounting Manager