

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

Inter-Departmental Correspondence

March 5, 2015

To: Cyndi Lee, Clerk of the Board
Clerk of the Board of Supervisors

From: Julie Valverde
Director of Finance

By: Alan A. Matré
Chief of Audits



Subject: **ANNUAL REVIEW OF PROCUREMENT CARD USAGE**

In accordance with the County of Sacramento Procurement Card Program (program) Guidelines and Procedures Manual and County of Sacramento Procurement Card Program Policy, we have performed the procedures enumerated below to the Clerk of the Board of Supervisors' (Clerk of the Board) participation in the program for the period of July 1, 2012 to January 31, 2015. The criteria for reviewing compliance with the program were based on the County of Sacramento Procurement Card Program Guidelines and Procedures Manual and County of Sacramento Procurement Card Program Policy.

The procedures we performed are summarized as follows:

- We reviewed Clerk of the Board's records to identify any non-compliance with the above cited guidelines, policy, and procedures.

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

- We reviewed purchases for the period of July 1, 2012 to January 31, 2015, to identify any non-compliance with the above cited guidelines, policy, and procedures.

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

Because the above procedures do not constitute an examination made in accordance with generally accepted auditing standards, we do not express an opinion on any of the accounts or items referred to above. Had we made an examination in accordance with generally accepted auditing standards other matters may have come to our attention that would have been reported to you.

Cyndi Lee, Clerk of the Board

March 5, 2015

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This report relates only to Clerk of the Board's participation in the program and does not extend to any financial statements of Clerk of the Board as a whole.

Our report is intended solely for the use by Sacramento County Board of Supervisors, Department of Finance, Department of General Services, and Clerk of the Board's management, and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.