

THOMAS O. MAHON
County Auditor-Controller

CHRISTINE L. COHEN
Assistant Auditor-Controller



CHIEF DEPUTIES
CAROL A. ABELLA
PAUL J. DERSE
BARBARA J. LOPEZ
JAMES M. TAMEKAZU

COUNTY AUDITOR-CONTROLLER

Government Center - Administration Building
800 South Victoria Avenue, Ventura, CA 93009-1540
Phone: (805) 654-3152 Fax: (805) 654-5081

July 26, 2000

Honorable Charles W. Campbell, Jr.
Presiding Judge of the Superior Court
Ventura County Hall of Justice
800 S. Victoria Avenue
Ventura, CA 93009

**RE: COMMENTS ON 1999-2000 VENTURA COUNTY GRAND JURY REPORT
REGARDING PURCHASE ORDERS: POLICIES AND PROCEDURES AND
CURRENT PRACTICE**

Dear Judge Campbell:

This letter is submitted pursuant to Penal Code §933 to provide comment on the Grand Jury's recent report regarding Purchase Orders. The Grand Jury has requested that the Auditor-Controller respond to recommendations two and three of their report.

1. **Grand Jury Recommendation No. 2: That Materials Management, General Service Agency, and Accounts Payable, Auditor-Controller's Office, should define their respective responsibility to ensure compliance to County procedures for all purchase orders, with clear compliance review procedures for purchase orders in amounts under \$5000.**

Response: We partially agree with the recommendation. The Auditor-Controller's Office reviews purchase orders for proper accounting, appropriateness of purchases, valid vendor codes, and completeness, regardless of dollar amounts. We will review our procedures with the Purchasing Department to determine whether changes need to be made to the current procedures.

2. **Grand Jury Recommendation No. 3: That the Auditor-Controller initiate an audit of Fleet Services purchasing practices to assess the efficacy and efficiency of these purchasing practices.**

Honorable Charles W. Campbell, Jr.
Presiding Judge of the Superior Court
July 26, 2000
Page (2)

Response: We partially agree with the recommendation. The Auditor-Controller's Office will include the Fleet Services purchasing practices in the Audit Plan for FY 2000-2001. However, we believe that it would be prudent to delay the audit until Fleet Services has had an opportunity to implement the revised purchasing procedures that may result from the consultant's review of purchasing policies and procedures.

Sincerely,



Thomas O. Mahon
Auditor-Controller

TOM:CLC:lc:3629

cc: Richard Dean, County Clerk
Harry Hufford, Interim Chief Administrative Officer