

COUNTY OF SACRAMENTO

DEPARTMENT OF FINANCE - AUDITOR-CONTROLLER DIVISION – INTERNAL AUDIT UNIT

INTERNAL AUDIT UNIT REPORT TREASURY SURPRISE CASH COUNT DEPARTMENT OF FINANCE

May 29, 2025



Audit Committee Submittal Date: 10/16/2025

SUMMARY

Background

County of Sacramento, Department of Finance (DOF), Treasury Division accepts cash at multiple locations. Amounts collected are for various categories such as: building permits, planning fees, subdivision map checking fees, parcel map record of survey, landfill payments, roadway funds, utility connection deposits, drainage fees, water permits, and Consolidated Utility Billing Services (CUBS) utility payments, etc. The DOF Treasury Division requested Internal Audits to perform surprise cash counts semi-annually.

Audit Objective

To count cash on a surprise basis on May 29, 2025, to verify propriety over Treasury cash collections processes.

Summary

We did not note any issues related to the surprise cash count on May 29, 2025.

Department of Finance

Chad Rinde
Director

**County of Sacramento****Divisions**

Auditor-Controller
Consolidated Utilities Billing &
Services
Investments
Revenue Recovery
Tax Collection & Licensing
Treasury

August 22, 2025

Peter Aw-Yang, Assistant Treasurer
County of Sacramento
Department of Finance
700 H Street,
Sacramento, CA 95814

**SURPRISE CASH COUNT REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Dear Mr. Aw-Yang:

We have performed the procedures enumerated on page 2, which were agreed to by the Sacramento County (County), Department of Finance, Treasury Division (Treasury), solely to perform a surprise cash count of the Treasury's Cashier Section. For the purpose of this surprise cash count, "cash" is defined as all forms of money, and includes, but is not limited to, currency, coin, checks, electronic checks, money orders, credit cards, and debit cards. Cashier locations counted include Treasury's main office and satellite cashier offices at Downtown and Armstrong locations. The surprise cash count was performed on May 29, 2025, and the cash receipts were from activities from May 28, 2025. Treasury's management is responsible for the Cashier Section's accounting records and internal controls.

The Treasury has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purposes of verifying Treasury cash on hand on May 29, 2025. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures we performed, and the results are as follows:

- We counted the daily cash receipts and traced the amount to Treasury's financial records and Sacramento County Financial System (COMPASS) deposit records.

Result: The daily cash receipts counted were traced to the Treasury's financial records and COMPASS deposit records. See ATT 1 - *Summary of Surprise Cash Counted*.

- We counted imprest cash and compared the amount to the authorized amounts posted in COMPASS.

Result: The amounts of Treasury imprest cash counted were reconciled to the authorized amounts recorded in COMPASS. See ATT 1 - *Summary of Surprise Cash Counted*.

We were engaged by the Treasury to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the standards for attestation engagements contained in *Generally Accepted Government Auditing Standards (GAGAS)* issued by the Comptroller General of the United States of America except for paragraph 3.56 regarding our independence as described in the below paragraph.

We are required to be independent of the Treasury and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

As required by various statutes within the California Government Code, County Auditor-Controllers or Directors of Finance are mandated to perform certain accounting, auditing, and financial reporting functions. These activities, in themselves, necessarily impair GAGAS' independence standards. Specifically, auditors should not audit their own work or provide non-audit services in situations where the amounts or services involved are significant/material to the subject matter of the audit.

Although the Director of Finance oversees the Treasury's cashiering activities, we believe the following safeguard and division of responsibility exist. The staff that has the responsibility to perform audits within the Auditor-Controller Division has no responsibility regarding cash handling, internal controls, and the accounts or records being reviewed including the approval or posting of financial transactions that would therefore enable the reader of this report to rely on the information contained herein.

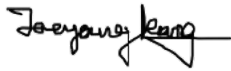
This report relates only to the results of our procedures referred to above and does not extend to the Treasury's operations as a whole.

Peter Aw-Yang, Assistant Treasurer
August 22, 2025

This report is intended solely for the information and use of the Sacramento County Board of Supervisors, Sacramento County Audit Committee, Sacramento County Executive, and Treasury's management. It is not intended to be, and should not be, used by anyone other than these specified parties. However, this restriction is not intended to limit distribution of this report, which is a matter of public record.

Sincerely,

CHAD RINDE
DIRECTOR OF FINANCE

A handwritten signature in black ink, appearing to read "Tae-Young Kang", with a horizontal line extending from the end of the signature.

By: Tae-Young Kang, CPA
Audit Manager

Attachment:
ATT 1 – *Summary of Surprise Cash Count*

COUNTY OF SACRAMENTO
DEPARTMENT OF FINANCE - TREASURY DIVISION
SUMMARY OF SURPRISE CASH COUNT
MAY 29, 2025

DAILY DEPOSIT

	Amount Counted	Daily Receipts ⁽¹⁾	Variance
Cash/Check Deposit			
Main Treasury	\$ 25,865.51	25,865.51	0.00
Downtown Old Admin	1,079,797.59	1,079,797.59	0.00
Armstrong	219,875.79	219,875.79	0.00
Credit Card Deposit ⁽³⁾			
Main Treasury	3,041.97	3,041.97	0.00
Downtown Old Admin	0.00	0.00	0.00
Armstrong	0.00	0.00	0.00

IMPREST CASH

	Cash Counted	Authorized Amounts	Variance
Cash Drawer			
Main Treasury	\$ 8,000.00	8,000.00	0.00
Downtown Old Admin	250.00	250.00	0.00
Armstrong	900.00	900.00	0.00
Vault			
Main Treasury	3,520.70	3,700.00	(179.30) ⁽³⁾
Armstrong	900.00	1,000.00	(100.00) ⁽³⁾

⁽¹⁾ Amounts represent cash on hand on May 29, 2025 for May 28, 2025 daily receipts per Treasury's financial records and COMPASS deposit records. Amounts collected are for various categories such as building permits, planning fees, subdivision map checking fees, parcel map record of survey, landfill payments, roadway funds, utility connection deposits, drainage fees, water permits, Consolidated Utility Billing and Services (CUBS) utility payments, etc.

⁽²⁾ Credit card transactions were identified from Main Treasury locations, but were not counted. However, these credit card amounts were traced and verified to COMPASS without exception.

⁽³⁾ Main Treasury's vault authorized imprest amount is \$3,700.00, and the counted vault imprest cash balance was \$3,520.70. Armstrong's vault authorized imprest amount is \$1,000.00, and the counted vault imprest cash balance was \$900.00. The \$279.30 (\$179.30 for Main Treasury and \$100 for Armstrong) difference was properly accounted for in accordance with Treasury's policies and procedures. Treasury replenishes cash shortages at each year end. In addition, the losses were below the \$200 single day and \$500 cash loss threshold requiring submission of Relief of Accountability for approval.

See accountant's report on applying agreed-upon procedures