

# COUNTY OF SACRAMENTO

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

**INTERNAL AUDITS REPORT  
TREASURY SURPRISE CASH COUNT  
DEPARTMENT OF FINANCE  
JANUARY 30 & 31, 2020**



**Audit Committee Submittal Date: 04/17/2020**

## **SUMMARY**

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### **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 to ensure propriety over Treasury cash collections processes.

### **Summary**

Except for a shortage of \$355 and overage of \$1, we did not note any other issues related to the surprise cash count.



County of Sacramento

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*Intra-Office Memorandum*

February 25, 2020

To: Ben Lamera  
Director of Finance

From: Hong Lun (Andy) Yu, CPA   
Audit Manager

Subject: **TREASURY SURPRISE CASH COUNT – JANUARY 30 & 31, 2020**

At your request, we have performed the procedures enumerated below, which were agreed to by the Department of Finance, Treasury Division and the Department of Finance, Auditor-Controller, solely to perform a surprise cash count of the Treasury Division's Cashier Section. Cashier locations counted includes the Treasury Division's main office and satellite cashier offices including Building Assistant Centers (Downtown and Branch Center) and County Service Centers (Fair Oaks and McClellan). The surprise cash count was performed on January 30 & 31, 2020. Because the Treasury Division's various cashier locations have different operational days, receipts related to the Treasury Division main office, Branch Center, and Downtown are from activities on January 29, 2020, which were counted on the morning of January 30, 2020. McClellan's activities from January 23, 2020 and January 29, 2020 were counted on the morning of January 30, 2020. Fair Oaks' activities from January 27, 2020 and January 28, 2020 were counted on the morning of January 31, 2020. The Department of Finance, Treasury Division's management is responsible for the Cashier Section's accounting records and its internal controls. Our procedures and findings are as follows:

- We reconciled daily deposits to financial records and Sacramento County Financial System (COMPASS).

Finding: Daily deposits reconciled to financial records and COMPASS. See Attachment I, *Summary of Cash Counted*.

- We reconciled imprest cash to the authorized amounts posted on COMPASS.

Finding: Except for a shortage of \$355 and overage of \$1, the Treasury Division's imprest cash agreed to authorized amounts on COMPASS. See Attachment I, *Summary of Cash Counted*.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. 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 the Department of Finance, Treasury Division, Cashier Section and does not extend to the Department of Finance's imprest cash funds or deposits taken as a whole, and is not intended to be, and should not be, used by anyone other than those specified parties.

Attachment

DEPARTMENT OF FINANCE  
TREASURY DIVISION - CASHIER SECTION  
SUMMARY OF CASH COUNTED

January 30 & 31, 2020

CASH ON HAND

	<u>Amount Counted</u>	<u>Daily Receipts Amount <sup>(1)</sup></u>	<u>Variance</u>
Treasury Deposit			
Main Office	\$ 112,574.32	\$ 112,574.32	\$ 0
Branch Center	661,958.91	661,958.91	0
Downtown	985,607.35	985,607.35	0
Fair Oaks	4,008.30	4,008.30	0
McClellan	3,193.33	3,193.33	0
Credit Card Deposit			
Branch Center	\$ 1,161.90	\$ 1,161.90	\$ 0
Downtown	4,671.90	4,671.90	0
Fair Oaks	1,164.32	1,164.32	0
McClellan	1,532.23	1,532.23	0

IMPREST CASH

	<u>Cash Counted</u>	<u>Authorized Amounts</u>	<u>Variance</u>
Cash Drawer			
Main Office <sup>(2)</sup>	\$ 8,001.00	\$ 8,000.00	\$ 1.00
Branch Center	350.00	350.00	0
Downtown	250.00	250.00	0
Fair Oaks	250.00	250.00	0
McClellan	250.00	250.00	0
Vault			
Main Office <sup>(3)</sup>	\$ 3,345.00	\$ 3,700.00	(\$ 355.00)

<sup>(1)</sup> Amounts represent daily receipts from January 29, 2020 for the Treasury's Main Office, Branch Center and Downtown. Fair Oaks receipts are related to business activities occurring on January 27, 2020 and January 28, 2020. Receipts for McClellan location are related to business activities for January 23, 2020 and January 29, 2020. These amounts are collected 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 and Services (CUBS) utility payments, etc.

<sup>(2)</sup> There was a \$1.00 overage noted during the cash drawer count at the Treasury's Main Office.

<sup>(3)</sup> There was a \$355.00 shortage noted on the Treasury's shortages and overages vault schedule. The Treasury's vault has an imprest balance of \$3,700.00, and the recounted balance was \$3,345.00. The noted \$355.00 difference is currently below the \$500.00 annual threshold requiring submission of Relief of Accountability for approval.