

# COUNTY OF SACRAMENTO

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

**INTERNAL AUDIT REPORT  
TREASURY SURPRISE CASH COUNT  
DEPARTMENT OF FINANCE  
FEBRUARY 21, 2024**



**Audit Committee Submittal Date: 08/14/2024**

## **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**

We did not note any issues related to the surprise cash count.

**Department of Finance**

Chad Rinde  
Director



**County of Sacramento**

**Divisions**

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

June 14, 2024

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

**ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

Dear Mr. Aw-Yang:

We have performed the procedures enumerated below, which were agreed to by the Department of Finance, Treasury Division (Treasury) and the Department of Finance, Auditor-Controller, solely to perform a surprise cash count of the Treasury's Cashier Section. Cashier locations counted includes Treasury's main office and satellite cashier offices at Downtown and Armstrong locations. The surprise cash count was performed on February 21, 2024 and the cash receipts were from activities between February 16, 2024 and February 20, 2024. Treasury's management is responsible for the Cashier Section's accounting records and internal controls. Our procedures and results are as follows:

- We compared daily deposits to Treasury's financial records and Sacramento County Financial System (COMPASS).

Result: Daily deposits agreed with Treasury's financial records and COMPASS. See ATT 1 - *Summary of Surprise Cash Counted*.

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

Result: Treasury imprest cash agreed with authorized amounts on COMPASS. See ATT 1 - *Summary of Surprise Cash Counted*.

Peter Aw-Yang, Assistant Treasurer  
June 14, 2024

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the Treasury's accounting records or internal controls. Accordingly, we do not express such an opinion. This report does not extend to the Department of Finance's imprest cash funds or deposits taken as a whole. 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 Treasury's management and is not intended to be, and should not be, used by anyone other than those specified parties.

Sincerely,

CHAD RINDE  
DIRECTOR OF FINANCE



By: Hong Lun (Andy) Yu, CPA  
Chief of Audits

Attachments:

ATT 1 – *Summary of Surprise Cash Count*

DEPARTMENT OF FINANCE - TREASURY DIVISION  
SUMMARY OF SURPRISE CASH COUNT  
FEBRUARY 21, 2024

TREASURY DEPOSIT

	<u>Amount Counted</u>	<u>Daily Receipts <sup>(1)</sup></u>	<u>Variance</u>
Cash/Check Deposit			
Main Office <sup>(2)</sup>	\$ 91,037.47	91,037.47	0.00
Downtown	468,926.15	468,926.15	0.00
Armstrong	2,130,218.51	2,130,218.51	0.00
Credit Card Deposit			
Downtown <sup>(4)</sup>	339.63	339.63	0.00

	<u>Amount Verified</u>	<u>Daily Receipts</u>	<u>Variance</u>
Cash/Check Deposit (Sealed)			
Main Office <sup>(3)</sup>	\$ 5,175,495.56	5,175,495.56	0.00
Credit Card Deposit			
Main Office <sup>(4)</sup>	2,176.00	2,176.00	0.00
Armstrong <sup>(4)</sup>	459.99	459.99	0.00

IMPREST CASH

	<u>Cash Counted</u>	<u>Authorized Amounts</u>	<u>Variance</u>
Cash Drawer			
Main Office	\$ 8,000.00	8,000.00	0.00
Downtown	250.00	250.00	0.00
Armstrong	1,250.00	1,250.00	0.00
Vault			
Main Office	3,687.95	3,700.00	(12.05) <sup>(5)</sup>
Armstrong	994.05	1,000.00	(5.95) <sup>(6)</sup>

See Footnotes on Page 2

COUNTY OF SACRAMENTO  
DEPARTMENT OF FINANCE - TREASURY DIVISION  
SUMMARY OF SURPRISE CASH COUNT  
FEBRUARY 21, 2024

Foot Note:

- (1) Amounts represent daily receipts from February 20, 2024 for Treasury's Main Office, Armstrong, and Downtown locations counted on February 21, 2024. 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) Amounts represent cash and checks received between February 16, 2024 and February 20, 2024 that were counted at Treasury's Main Office on February 21, 2024.
- (3) This amount was counted by Treasury staff and sealed for bank deposit; therefore, we did not count the amount. However, we reviewed Treasury staff's reconciliation worksheet and traced the amount to the Sacramento County Financial System (COMPASS) without exception.
- (4) Credit card transactions were counted when cash count was performed at Downtown location on February 21, 2024. Additional credit card transactions were identified from Main Office and Armstrong locations, but were not available to be counted at the time of the cash count. However, these credit card amounts were traced and verified to COMPASS without exception.
- (5) Treasury's vault authorized imprest amount is \$3,700.00, and the counted vault imprest cash balance was \$3,687.95. The \$12.05 difference was properly accounted for according to Treasury's policies and procedures. Treasury replenishes cash shortages at each year end. In addition, the \$12.05 difference is below the \$500.00 annual threshold requiring submission of Relief of Accountability for approval, and also below the \$200.00 single day cash loss threshold requiring submission of Relief of Accountability for approval.
- (6) Armstrong's vault authorized imprest amount is \$1,000.00, and the counted vault imprest cash balance was \$994.05. The \$5.95 difference was properly accounted for according to Treasury's policies and procedures. Treasury replenishes cash shortages at each year end. In addition, the \$5.95 difference is below the \$500.00 annual threshold requiring submission of Relief of Accountability for approval, and also below the \$200.00 single day cash loss threshold requiring submission of Relief of Accountability for approval.