

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

*Intra-Departmental Correspondence*

June 8, 2012

To: Julie Valverde  
Director of Finance

From: Alan A. Matré   
Chief of Audits

Subject: **CASH COUNT – JUNE 6, 2012 AND JUNE 7, 2012**

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 Treasury Division's Cashier Section, as of June 6, 2012, except for the North Highlands service center cash count which was performed on June 7, 2012. The North Highlands site was counted on June 7, 2012, due to the fact that Building Inspections was closed on June 6, 2012. Because of the reduction in operating hours, receipts from cashier activities related to June 6, 2012, were counted on the morning of June 7, 2012. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. Our procedures and findings are as follows:

- We reconciled the imprest cash funds to the authorized amounts posted in COMPASS. See Attachment I for *Summary of Cash Counted* showing details of imprest cash.

Finding: The imprest cash drawer funds counted agreed to the approved amounts except for a \$0.15 variance noted at the Fair Oaks location. See Attachment I, *Summary of Cash Counted*.

- We reconciled cash on hand to financial records. See Attachment I, *Summary of Cash Counted*.

Finding: The daily deposit reconciled to the financial records and COMPASS without exception. See Attachment I, *Summary of Cash Counted*.

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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 Department of Finance, Treasury Division, Cashier Section and does not extend to Internal Services' and the Department of Finance's imprest cash funds as a whole, and is not intended to be and should not be used by anyone other than those specified parties.

Attachment

cc: Bryan Celey-Butlin  
Randy Wolff  
Siew Hendricks

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

June 6, 2012 and June 7, 2012

CASH ON HAND

	<u>Amount Counted</u>	<u>Daily Receipts Amount <sup>(1)</sup></u>	<u>Variance</u>
Treasury Deposit			
Bradshaw	\$ 173,909.38	\$ 173,909.38	\$ -0-
Downtown	91,762.57	91,762.57	-0-
Fair Oaks	4,497.20	4,497.20	-0-
North Highlands	8,717.65	8,717.65	-0-
Credit Card Deposit			
Bradshaw	\$ 0.00	\$ 0.00	\$ -0-
Downtown	780.93	780.93	-0-
Fair Oaks	194.92	194.92	-0-
North Highlands	683.78	683.78	-0-

IMPREST CASH

	<u>Cash Counted</u>	<u>Authorized Amounts</u>	<u>Variance</u>
Cash Drawer			
Bradshaw	\$ 250.00	\$ 250.00	\$ -0-
Downtown	250.00	250.00	-0-
Fair Oaks	249.85	250.00	(.15)
North Highlands	250.00	250.00	-0-

(1) Amounts represent daily receipts from June 5, 2012, which were deposited the morning of June 6, 2012, for Bradshaw, Downtown, and Fair Oaks sites. North Highlands' daily receipts from June 6, 2012, were deposited the morning of June 7, 2012. Building Inspection was closed at the North Highlands Service Center on June 6, 2012, due to the fact that staff operating hours were reduced. 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, and water permits, etc.