


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

Intra-Departmental Correspondence

March 23, 2012

To: Julie Valverde
Director of Finance

From: Hong Lun (Andy) Yu, C.P.A. 
Audit Manager

Subject: **VOTER REGISTRATION AND ELECTIONS CASH REVIEW –
MARCH 2012**

We have performed the procedures enumerated below for the Sacramento County Voter Registration and Elections (Voter Registration). These procedures were performed solely to evaluate Voter Registration's cash handling control procedures for the month of March 2012. Voter Registration's management is responsible for maintaining sufficient cash handling controls for Voter Registration. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in this 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. This report is applicable solely to procedures referred to below and is not intended to pertain to any of Voter Registration's other operations, procedures, or compliance with laws and regulations. The procedures we performed are summarized as follows:

- We reviewed Voter Registration's cash handling procedures.

Finding: We did not note any issues with Voter Registration's cash handling procedures.

- We reconciled daily deposits and cash on hand to the amounts reported on the Sacramento County Financial System (aka COMPASS).

Finding: The daily deposits and cash on hand were reconciled to COMPASS without exception.

- We reviewed controls over petty cash.

Finding: We did not note any issues with controls over petty cash.

- We reconciled the imprest cash funds on hand to the authorized amounts identified in COMPASS.

Finding: Imprest cash funds on hand agreed to the approved amount of \$200.

We were not engaged to, and did not perform an audit or examination, the objectives of which would be the expression of opinions on Voter Registration's cash balances, financial schedules, compliance, or results of our procedures referred above. Accordingly, we do not express such opinions. This report relates only to the review of Voter Registration's cash handling procedures, and does not extend to Voter Registration's operations 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 Treasurer, and the Voter Registration'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.

Attachment

cc: Members, Board of Supervisors
David Villanueva, Chief Deputy County Executive
Jill LaVine, Registrar of Voters
Bryan Celey-Butlin, Assistant Treasurer

COUNTY OF SACRAMENTO
 VOTER REGISTRATION AND ELECTIONS CASH REVIEW
 SUMMARY OF DEPOSITS AND IMPREST CASH COUNTED

FOR THE MONTH OF MARCH 2012

DEPOSITS

<u>Deposit Permit Number</u>	<u>Deposit Date</u>	<u>Amount Recounted ⁽¹⁾</u>	<u>Daily Receipt Amount ⁽²⁾</u>	<u>Variance</u>
1300454387	3/8/12	\$ 354,327.32	\$ 354,327.32	\$ -0-
1300455039	3/15/12	67,083.50	67,083.50	-0-
1300455682	3/22/12	82.40	82.40	-0-

IMPREST CASH ON MARCH 19, 2012

<u>Cash Location</u>	<u>Petty Cash Reconciled</u>	<u>Cash Drawer Reconciled</u>	<u>Total Imprest Cash</u>	<u>Authorized Amount</u>	<u>Variance</u>
7000 65 th Street	\$ 100.00	\$ 100.00	\$ 200.00	\$ 200.00	\$ -0-

- (1) Amounts represent monies collected during deposit period from March 1, 2012 to March 21, 2012.
- (2) Daily receipts were agreed to amounts reported on the Sacramento County Financial System (aka COMPASS).