

COUNTY OF SACRAMENTO

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

INTERNAL AUDIT REPORT
AGREED-UPON PROCEDURES
CASH HANDLING REVIEW
MAY 4, 2021
ANIMAL CARE AND REGULATION



Audit Committee Submittal Date: 08/19/2021

SUMMARY

Background

The County of Sacramento, Animal Care and Regulation's (ACR) mission is to provide public safety and protect the health and welfare of animals in the community through education, responsibility, and compassion. ACR is responsible for serving the residents in the unincorporated area of Sacramento County with various animal care services such as adoptions, lost and found, licensing, spay and neutering, vaccinations, and fines and regulations.

Review Objective

To inspect ACR's cash, cash handling, and internal control procedures on May 4, 2021. For the purpose of this cash handling review, "cash" is defined as all forms of money or cash equivalent, and includes, but is not limited to, currency, coin, checks, electronic checks, money orders, credit cards, debit cards, bus passes, and gift cards.

Summary

There were nine (9) exceptions noted after review of ACR's cash handling controls. As a result, nine (9) recommendations were issued.

Department of Finance

Ben Lamera,
Director



Auditor-Controller Division

Joyce Renison,
Assistant Auditor-Controller

County of Sacramento

Intra-Office Memorandum

July 23, 2021

To: Ben Lamera
Director of Finance

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

A handwritten signature in blue ink, appearing to be "H. Yu", is written over the "From:" line.

Subject: **ANIMAL CARE AND REGULATION CASH REVIEW – MAY 4, 2021**

We have performed the procedures enumerated below and on page 2, which were requested and agreed to by you, for the County of Sacramento, Animal Care and Regulation (ACR). These agreed-upon procedures were performed solely to assist you to evaluate ACR's cash handling control procedures. For the purpose of this cash handling review, "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.

ACR's management is responsible for monitoring and maintaining sufficient cash handling controls for ACR. 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 agreed-upon 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 ACR's other operations, procedures, or compliance with laws and regulations.

The procedures were performed on May 4, 2021 and associated findings are as follows:

1. We obtained and reviewed ACR's cash receipt policies and procedures, forms used for money receipts, and cash transaction reports to identify any concerns or internal control issues.

Finding: We noted several concerns related to ACR's cash handling procedures. See Attachment II, *Current Findings and Recommendations*.

2. We visited ACR's office unannounced and observed and documented how the cashier handles cash received, and performed a walkthrough of the cash receipt process with the cashiers. We also reviewed ACR's internal control processes in order to identify any issues or non-compliances with cash receipt policies and procedures.

Finding: We noted several concerns related to ACR's cash handling procedures. See Attachment II, *Current Findings and Recommendations*.

3. We reviewed a sample of daily cash transactions to verify receipts are provided to customers, correct amounts are charged, and receipts are properly safeguarded.

Finding: We did not note any exceptions as a result of this procedure. See Attachment I, *Summary of Deposits and Imprest Cash Counted*.

4. We performed an unannounced cash count at ACR's office and traced amounts counted to cashier accountability sheets, cash balance reports, and to the Sacramento County Financial System (COMPASS).

Finding: We noted an exception relating to mail-in receipts as a result of this procedure. See Attachment I, *Summary of Deposits and Imprest Cash Counted*.

5. We performed an unannounced imprest cash count of ACR's office, and traced the imprest cash counted to the amounts recorded in COMPASS.

Finding: We noted an exception as a result of this procedure. See Attachment I, *Summary of Deposits and Imprest Cash Counted*.

6. We followed up on status of prior year audit findings and recommendations.

Finding: See Attachment III, *Current Status of Prior Findings and Recommendations*.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not perform an audit or examination, the objective of which would be the expression of an opinion or conclusion, respectively, on ACR's fiscal processes or results of our procedures referred above. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

ACR's management responses to the findings identified during our engagement are described in Attachment II, *Current Findings and Recommendations*. We did not perform procedures to validate ACR's management responses to the findings and, accordingly, we do not express an opinion on the responses to the findings.

Ben Lamera
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This report is intended solely for the information and use of the Sacramento County Board of Supervisors, those charged with governance, Sacramento County Audit Committee, Sacramento County Executive, County Treasurer, and ACR'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 I, Summary of Deposits and Imprest Cash Counted
Attachment II, Current Findings and Recommendations
Attachment III, Current Status of Prior Findings and Recommendations

COUNTY OF SACRAMENTO
ANIMAL CARE AND REGULATION (ACR)
CASH HANDLING REVIEW PROCEDURES
SUMMARY OF DEPOSITS AND IMPREST CASH COUNTED
MAY 4, 2021

RECEIPTS

<u>Receipts Date</u>	<u>Type of Receipt</u>	<u>Deposit Document Number</u>	<u>(a) Amount Reviewed</u> ⁽¹⁾	<u>ACR's Deposit Record</u> ⁽²⁾	<u>Deposit Amounts (b)</u>		<u>(a) – (b) Variance</u> ⁽⁴⁾
					<u>Posted by Treasury</u> ⁽³⁾	<u>Amount</u>	
5/4/2021	Cash	1300777035	\$ 280.00	280.00	280.00	280.00	\$
5/4/2021	Credit Card ⁽⁵⁾	110316236	555.00	555.00	555.00	555.00	
5/4/2021	Online Receipts ⁽⁶⁾	110319870	760.00	760.00	760.00	760.00	
5/3/2021	Mail-in Receipts ⁽⁷⁾	Unknown ⁽⁷⁾	895.00	845.00 ⁽⁷⁾	Unknown	Unknown	895.00

IMPREST CASH

<u>Counted Date</u>	<u>Imprest Cash</u>	<u>Imprest Cash Counted</u>	<u>Authorized Amount</u>	<u>Variance</u> ⁽⁸⁾
5/4/2021	Petty Cash	\$ 120.00	120.00	\$
5/4/2021	Change Fund	700.00	800.00	100.00
5/4/2021	Back-Up Change Fund	300.00	300.00	
Total		<u>\$ 1,120.00</u>	<u>1,220.00</u>	<u>\$ 100.00</u>

- (1) Amounts represent ACR's daily cash receipts for May 4, 2021. For mail-in receipts, we selected May 3, 2021 as our sample.
- (2) Amounts represent ACR's daily receipts reported on ACR's Integrated Animal Care Management System (Chameleon).
- (3) Deposits reported on Sacramento County Financial System (COMPASS).
- (4) Amount represents the difference between received deposit and COMPASS records. See Finding Number 4 on Attachment II, *Current Findings and Recommendations*.
- (5) Credit Card Receipts were agreed to payment express receipts issued to customers and agreed to amounts reported within COMPASS.
- (6) Online Receipts pertain to the receipts from web-based payments. The amounts were agreed to a report generated and processed through a third party online system. The receipts were also agreed to amounts reported within COMPASS.

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- (7) We followed up on mail-in receipts on May 14, 2021. However, we were not provided a copy of the deposit permit relating to the mail-in receipts for May 3, 2021. Therefore, we cannot determine whether the mail-in receipts were deposited to the County Treasurer. See Finding Number 4 on Attachment II, *Current Findings and Recommendations*.
- (8) This variance represents a cash discrepancy between imprest cash counted and the authorized amount within COMPASS. See Finding Number 8 on Attachment II, *Current Findings and Recommendations*.

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CURRENT FINDINGS AND RECOMMENDATIONS
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1. Policies and Procedures

Condition

During our review of ACR's policies and procedures, we noted the following exceptions:

- I. ACR's procedures state that its main office retained a \$200 back-up change fund. During our review, we noted the back-up change fund was \$300.
- II. There are no written policies and procedures regarding timing of deposits for mail-in receipts.
- III. The last review and update of the accounting manual was September 2016.

Effect

ACR's policies and procedures should be updated to reflect current practices. Outdated policies and procedures can lead to inconsistency and confusion among staff, and can cause errors in cash handling.

Recommendation

We recommend ACR update its policies and procedures to reflect current practices at least annually.

ACR's Management Response

ACR considers the recommendation and the Board of Supervisors approved a budget in June 2021 which included the approval to recruit for and hire an Assistant Director for ACR. The Assistant Director will work on updating ACR's financial policies and procedures to reflect current practices annually.

2. Segregation of Duties – Cash Handling

Condition

During our procedures, we noted that the ACR staff responsible for handling and depositing of cash receipts also reconciled the cash accounts and posted receipts into ACR's Integrated Animal Care Management System (Chameleon).

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Effect

Proper internal controls indicate that staff who receive and post cash receipts into Chameleon should be separated from staff who prepares deposits or reconciles daily receipts. Improper separation of duties can lead to theft or misappropriation of funds. Giving an employee both custodial and record-keeping responsibilities for the same asset creates a significant internal control weakness.

Generally, the primary incompatible duties that need to be segregated are:

- Authorization or approval
- Custody of assets
- Recording transactions
- Reconciliation and control activity

Recommendation

We recommend ACR establish and enforce proper cash handling separation of duties. Staff receiving cash should be separated from staff preparing daily deposits and reconciling the daily receipts. While we understand that a complete segregation of duties may be impractical in a small office with limited personnel, we believe that some relatively minor changes could be made that would significantly improve controls such as follows:

- a. Custody of assets - Custody of petty cash should be segregated from the staff who has access to records of transactions.
- b. Maintain adequate records - Recordkeeping enhances control by making specific employees responsible for the care and protection of assets. Inadequate accounting controls may allow employees to take advantage of these weaknesses.
- c. Rotate personnel - An employee is less likely to be careless or to intentionally commit fraud when the wrongdoing will more likely be discovered when job responsibilities are rotated.
- d. Consistently review internal controls - Periodic or surprised reviews may reveal that prescribed procedures are not being followed or that enhanced control can be achieved with a change in the procedures.

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ACR's Management Response

ACR does not have the number of staff needed to regularly and completely separate cash handling and preparation of daily deposits and reconciliations. It is not always possible or practicable, as the Clerical Supervisor, who is tasked with preparing deposits for the front desk operations is often needed on a cash transaction counter because of being short-staffed due to 6-day coverage, sick leave, vacations, etc. Note that the Clerical Supervisor only backs-up the intake counter, and while such rotation is necessary for our operations, there has been no issues with maintaining adequate records.

3. Mail-in Payment Receipts - Dual Custody

Condition

ACR accepts mail-in payments at its main office. During our procedures, we noted one staff member collected, opened, and logged the mail receipts. We also noted unprocessed mail receipts were not kept in a secure location and were accessible by all ACR staff during business hours.

Effect

Mail should be collected, opened, and logged in dual custody. All mail receipts should be kept in a secure and locked location if they cannot be immediately processed. Allowing single custody of logging and opening the mail, as well as keeping unprocessed receipts in an unsecure location, could lead to theft or misappropriation of funds that cannot be detected in a timely manner.

Recommendation

We recommend ACR ensure its mail receipts are collected, opened, and logged in dual custody. If dual custody is not feasible, ACR should consider installing security cameras in the cashier and mail-in receipt handling area. We also recommend ACR keep any unprocessed mail receipts in a secure and locked location only accessible by authorized staff.

ACR's Management Response

ACR is researching this recommendation and is reviewing the feasibility of installing security cameras in the mail-in receipt handling area. The security cameras have been installed in cashier and intake desks.

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4. Reconciliation and Documentation of Mail-In Receipts

Condition

During our procedures, we noted that ACR's mail-in receipts were not reconciled on a timely basis. We compared the May 3, 2021 mail-in receipts log, which totaled \$895, to Chameleon, which totaled \$845, and noted the mail-in receipts had \$50 more than what had been recorded in Chameleon. See Attachment I: *Summary of Deposits and Imprest Cash Counted*. ACR's staff did not provide the reason of the variance.

We followed up on mail-in receipts on May 14, 2021. However, we were not provided a copy of the deposit permit relating to the mail-in receipts for May 3, 2021. Thus, we were not able to verify whether these mail-in receipts totaling \$895 were deposited in County Treasurer. Further, we noted that the last daily mail-in receipts reconciliation was last completed on March 31, 2021.

Effect

Untimely reconciliations and inadequate review and documentation of financial transactions could lead to misstated revenues. Also, any errors would not be detected or resolved in a timely manner.

Recommendation

ACR should ensure mail-in receipts are deposited in the County Treasury. ACR should also reconcile its daily mail-in receipts received and posted in Chameleon to Sacramento County Financial System (COMPASS) in a timely basis. Any differences should be researched and resolved in a timely manner. ACR needs to investigate the \$50 difference noted during our review. Also, ACR should keep track which deposit permits are related to mail-in receipts. This would serve as a good audit trail to keep for verification whether receipts are deposited in a timely manner.

ACR's Management Response

ACR does not have a sufficient number of admin staff to implement the recommendation. ACR will research and investigate the \$50 difference noted during the audit.

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5. Safe Access

Condition

During our inspection of ACR's safe, we noted the following issues:

- I. ACR's safe was accessible by multiple people and opened in single custody. Per inquiry with management, ACR was unsure of when the safe combination was last changed.
- II. ACR's deposits kept in the safe were not secured in locked bags.
- III. ACR's petty cash was kept in the safe and was not locked in a secure box or bag, and was accessible by any staff with safe access.

Effect

ACR's safe and deposit access should be limited to key individuals and should be opened in dual custody. The combination to the safe should be updated when key staff members cash handling functions change or on a quarterly basis. Petty cash should be kept in a locked box or bag that is only accessible by the designated custodian. There could be a possibility of misappropriation of assets if these were not followed.

Recommendation

We recommend ACR update the combination to its safe immediately. The combination to the safe should be updated when key staff members' cash handling functions change or on a quarterly basis, whichever is sooner. Deposits stored in the safe should be secured in a locked bag and should only be removed from the safe in dual custody. We also recommend ACR keep its petty cash in a secure location accessible only by the designated custodian.

ACR's Management Response

ACR secured deposits in a tamper-proof bags. ACR's petty cash is maintained in the safe so that supervisors may access it when need arises in the absence of the designated petty cash custodian. Small urgent/emergency needs arise during a seven-day per week operation, yet the designated custodian works five days per week.

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6. Donation Box Log

Condition

ACR keeps a locked donation box in its main office lobby. General public who wish to make cash donations to ACR can place money in the box, and the funds are then deposited to the County Treasury in a designated donation account. During our review, we noted that ACR maintained a log that tracked donation box activities. However, the log was not reconciled to COMPASS on a monthly basis.

Effect

Untimely reconciliations and inadequate review and documentation of financial transactions could lead to misstated revenues. Also, any errors would not be detected or resolved in a timely manner.

Recommendation

We recommend ACR ensure the log is reconciled to COMPASS on a monthly basis at a minimum.

ACR's Management Response

ACR staff will reconcile the donation log to COMPASS on a monthly basis.

7. Paypal Donations

Condition

ACR maintains a PayPal account, which is used for collecting online donations. Those online donations are deposited to ACR's commercial bank account directly, and the donations are recorded in COMPASS with a Treasury journal entry. We noted that ACR has not reconciled its PayPal account and is unsure of the last reconciliation between PayPal, the bank account, and COMPASS.

Further, we noted the donations were not posted to the correct general ledger account in COMPASS. The donations were posted to the 5500000 deposits from others account. Donations should be posted to the 97973000 donations/contributions account in COMPASS.

Effect

The donation account should be reviewed and reconciled in a timely manner. Untimely reconciliations of the online donation account can lead to theft or

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misappropriation of funds. An unauthorized transaction could go unnoticed and cost the County more money than necessary.

Recommendation

We recommend ACR ensure it reviews the activities of its PayPal donation account on a monthly basis at a minimum. Any unauthorized or unfamiliar transactions should be researched and resolved in a timely manner. In addition, we recommend donations be posted to the 97973000 donations/contributions account in COMPASS. Donations erroneously posted to the 5500000 deposits from others account should be reclassified to 97973000 donations/contributions account in COMPASS.

ACR's Management Response

ACR is researching this recommendation.

8. Imprest Cash

Condition

We noted that there is a difference of \$100 between the imprest cash counted and authorized amount per COMPASS. See Attachment I, *Summary of Deposits and Imprest Cash Counted*.

Effect

Untimely reconciliations and inadequate review and documentation of financial transactions could lead to misstated revenues. Also, any errors would not be detected or resolved in a timely manner.

Recommendation

We recommend ACR ensure that its imprest cash and imprest cash records agree to the amount noted in COMPASS. Any differences should be researched and resolved in a timely manner.

ACR's Management Response

ACR is researching this recommendation.

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9. Repeat Findings

Condition

We noted findings 1, 2, 3, 4, 5, 6, and 7 of this attachment are repeat findings from the prior cash handling review report. See Attachment III, *Current Status of Prior Findings and Recommendations*. Proper internal controls indicate these findings should be resolved in a timely manner.

Recommendation

We recommend ACR implement the recommendations that are noted in this attachment in a timely manner.

ACR's Management Response

ACR considers prior recommendations and the new Assistant Director will work on updating ACR's fiscal policies and procedures and provide an accountability for the implemented changes.

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**FROM PRIOR CASH HANDLING REVIEW REPORT FOR THE MONTHS OF
OCTOBER 2016 AND MARCH 2017**

1. Field Service Receipts Procedures

Prior Recommendation

We recommended Animal Care and Regulation (ACR) utilize pre-numbered manual receipts. The receipts should be reconciled on a regular basis and should be safeguarded when not in use. We also recommended ACR ensure that its after-hours receipts are secured in the safe and logged at the end of each shift.

Current Status of Prior Recommendation

It appears that our prior recommendation has been implemented.

2. Mail-In Payments

Prior Recommendation

We recommended ACR ensure its mail receipts are collected, opened, and logged in dual custody. We also recommended ACR keep any unprocessed mail receipts in a secure and locked location only accessible by authorized staff.

Current Status of Prior Recommendation

It appears that our prior recommendation has not been implemented. See Finding Number 3 in Attachment II, *Current Findings and Recommendations*.

3. Untimely Reconciliations

Prior Recommendation

We recommended ACR reconcile its cash and revenues posted in ACR's integrated Animal Care management system (Chameleon) to Sacramento County Financial System (COMPASS) on a monthly basis at a minimum. Any differences should be researched and resolved in a timely manner. We also recommended ACR have a secondary staff member review its journal voucher transactions prior to posting them in COMPASS to minimize errors.

Current Status of Prior Recommendation

It appears that our prior recommendation has not been implemented. See Finding Number 4 in Attachment II, *Current Findings and Recommendations*.

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OCTOBER 2016 AND MARCH 2017
(Continued)**

4. Separation of Duties

Prior Recommendation

We recommended ACR establish and enforce proper cash handling separation of duties. Staff receiving cash should be separated from staff preparing daily deposits and reconciling the daily receipts.

Current Status of Prior Recommendation

It appears that our prior recommendation has not been implemented. See Finding Number 2 in Attachment II, *Current Findings and Recommendations*.

5. Safe Access

Prior Recommendation

We recommended ACR update the combination to its safe immediately. The combination to the safe should be updated when key staff members' cash handling functions change or on a quarterly basis. Deposits stored in the safe should be secured in a locked bag and should only be removed from the safe in dual custody. We also recommended ACR keep its petty cash in a secure location accessible only by the designated custodian. We further recommended ACR not share its safe with the two non-profit organizations. The organizations should acquire and utilize their own safe, and should not have any access to the County's safe.

Current Status of Prior Recommendation

It appears that our prior recommendation has been partially implemented. ACR is no longer sharing its safe with other non-profit organizations. See Finding Number 5 in Attachment II, *Current Findings and Recommendations*.

6. Petty Cash

Prior Recommendation

We recommended ACR prohibit advances of its petty cash to its employees. We also recommended ACR ensure that its petty cash and petty cash records agree to the amount noted in COMPASS. Any differences should be researched and resolved in a timely manner.

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Current Status of Prior Recommendation

It appears that our prior recommendation has been implemented.

7. TweetyMail Subscription and Donations

Prior Recommendation

We recommended ACR ensure it reviews the activities of its online donation account on a monthly basis at a minimum. Any unauthorized or unfamiliar transactions should be researched and resolved in a timely manner. We also recommended ACR contact Twitter to resolve the unauthorized charge and cancel the recurring charge. In addition, we recommended donations be posted to the 97973000 donations/contributions account in COMPASS.

Current Status of Prior Recommendation

It appears that our prior recommendation has been partially implemented. ACR have resolved the unauthorized charges noted in the previous report and cancelled recurring charges related to TweetyMail Subscription. See Finding Number 7 in Attachment II, *Current Findings and Recommendations*.

8. Outdated Policies and Procedures

Prior Recommendation

We recommended ACR update its policies and procedures to reflect current practices.

Current Status of Prior Recommendation

It appears that our prior recommendation has not been implemented. See Finding Number 1 in Attachment II, *Current Findings and Recommendations*.

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OCTOBER 2016 AND MARCH 2017
(Continued)**

9. Untimely Cash Questionnaire

Prior Recommendation

We recommended ACR complete and submit its fiscal year 2016-17 cash questionnaire to DOF. We further recommended ACR ensure future cash questionnaires are submitted to DOF by the required deadline.

Current Status of Prior Recommendation

It appears that our prior recommendation has been implemented.

10. Donation Box Log

Prior Recommendation

We recommended ACR develop and implement a log to track the activities of its donation box. The log should be reconciled to COMPASS on a monthly basis at a minimum.

Current Status of Prior Recommendation

It appears that our prior recommendation has been partially implemented. ACR developed and implemented a log to track the activities of its donation box. See Finding Number 6 in Attachment II, *Current Findings and Recommendations*.

11. Untimely Posting of Customer Payments

Prior Recommendation

We recommended ACR ensure that payments received at County service centers and ACR are retrieved, processed, and deposited to the County Treasury within seven days to be in compliance with the County Charter.

Current Status of Prior Recommendation

It appears that our prior recommendation has been partially implemented. It appears that ACR has deposited customer payments within seven days except for mail-in receipts as described in Finding Number 4 in Attachment II, *Current Findings and Recommendations*.

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12. Repeat Findings

Prior Recommendation

We recommended ACR implement the recommendations that were noted in the prior report in a timely manner.

Current Status of Prior Recommendation

It appears that our prior recommendation has not been implemented.