

**COUNTY OF SACRAMENTO
CALIFORNIA**

For the Agenda of:
February 28, 2017
“*Communications Received and Filed*”

To: Board of Supervisors
From: Department of Finance
Subject: Treasury Surprise Cash Count – December 14-16, 2016
Supervisory District(s): All
Contact: Ben Lamera, Director of Finance, 874-7450

RECOMMENDATION

Receive and file the attached agreed upon procedures report, *Treasury Surprise Cash Count – December 14-16, 2016*.

Respectively submitted,

Ben Lamera
Director of Finance

Attachments

ATT 1 - Treasury Surprise Cash Count Report – December 14-16, 2016

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

Intra-Departmental Correspondence

December 19, 2016

To: Ben Lamera
Director of Finance

From: Alan A. Matré, C. P. A.
Chief of Audits



Subject: **TREASURY SURPRISE CASH COUNT – DECEMBER 14-16, 2016**

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 is as of December 14-16, 2016. Because of the different operating hours, receipts related to the main Treasury Division cashier location, Branch Center, and Downtown from activities on December 13, 2016 were counted on the morning of December 14, 2016. Fair Oaks' activities from December 13, 2016 were counted on the morning of December 16, 2016. McClellan's activities from December 8, 2016 were counted on the morning of December 14, 2016. The Department of Finance, Treasury Division's management is responsible for the Cashier Section's accounting records. 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 imprest cash to the authorized amounts posted on the Sacramento County Financial System (COMPASS).

Finding: The Treasury Division's imprest cash materially agreed to authorized amounts on COMPASS. See Attachment I, *Summary of Cash Counted*.

- We reconciled daily deposits to financial records.

Finding: Daily deposits reconciled to financial records and 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 Department of Finance, Treasury Division, Cashier Section and does not extend to Internal Services' and 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

Cc: Sacramento County Board of Supervisors
Nancy Newton, Assistant County Executive
David Villanueva, Chief Deputy County Executive
Britt Ferguson, Chief Financial Officer, County Executive Office
Peggy Marti, Assistant Treasurer, County Treasury

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

December 14-16, 2016

CASH ON HAND

	<u>Amount Counted</u>	<u>Daily Receipts Amount ⁽¹⁾</u>	<u>Variance</u>
Treasury Deposit			
Branch Center	\$ 849,112.86	\$ 849,112.80	\$.06
Downtown	271,791.11	271,791.11	0
Fair Oaks	2,439.40	2,439.40	0
McClellan	2,617.48	2,617.48	0
Credit Card Deposit			
Branch Center	\$ 3,004.89	\$ 3,004.89	\$ 0
Downtown	1,574.43	1,574.43	0
Fair Oaks	741.28	741.28	0
McClellan	110.14	110.14	0

IMPREST CASH

	<u>Cash Counted</u>	<u>Authorized Amounts</u>	<u>Variance</u>
Cash Drawer			
Main Office ⁽²⁾	\$ 8,001.60	\$ 8,000.00	\$ 1.60
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 ⁽³⁾	\$ 3,393.00	\$ 3,700.00	(\$ 307.00)

(1) Amounts represent daily receipts from December 13, 2016 for Branch Center, Downtown, and Fair Oaks and December 8, 2016 for McClellan locations. 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.

(2) The \$1.60 overage was noted at the Main Office location. The Main Office location has an \$8,000.00 authorized balance and the recounted balance was \$8,001.60.

(3) The \$307.00 shortage was noted in the Treasury's vault. The Treasury's vault has an imprest balance of \$3,700 and the recounted balance was \$3,393.00. The noted \$307.00 difference is currently below the \$500.00 annual threshold requiring submission of Relief of Accountability for approval.