

COUNTY OF SACRAMENTO

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

**INTERNAL AUDIT REPORT
TREASURY SURPRISE CASH COUNT
DEPARTMENT OF FINANCE
MARCH 8, 2022**



Audit Committee Submittal Date: 07/21/2022

SUMMARY

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

Except for shortages of \$9.50 in a cash drawer, we did not note any other issues related to the surprise cash count.



County of Sacramento

Intra-Office Memorandum

June 7, 2022

To: Ben Lamera
Director of Finance

From: Hong Lun (Andy) Yu, CPA
Audit Manager

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

Subject: **TREASURY SURPRISE CASH COUNT – MARCH 8, 2022**

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 Treasury Division's main office and satellite cashier offices including Building Assistant Centers (Downtown and Branch Center) and County Service Center (Fair Oaks). The surprise cash count was performed on March 8, 2022 and the cash receipts are from activities on March 7, 2022. McClellan and Fair Oaks accounts have been closed as of June 30, 2020, and December 20, 2021, respectively. The Department of Finance, Treasury Division's management is responsible for the cashier section's accounting records and its internal controls. Our procedures and findings are as follows:

- We reconciled daily deposits to financial records and Sacramento County Financial System (COMPASS).

Finding: Daily deposits reconciled to financial records and COMPASS. See ATT 1 - *Summary of Surprise Cash Counted*.

- We reconciled imprest cash to the authorized amounts posted on COMPASS.

Finding: Except for shortages of \$9.50 in a cash drawer and \$119.95 in the vault, Treasury Division's imprest cash agreed to authorized amounts on COMPASS. See ATT 1 - *Summary of Surprise 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 Sacramento County Board of Supervisors, Sacramento County Audit Committee, Sacramento County Executive, and the Department of Finance, Treasury Division and does not extend to 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

ATT 1 - Summary of Surprise Cash Counted

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

MARCH 8, 2022

TREASURY DEPOSIT

	<u>Amount Counted</u>	<u>Daily Receipts Amount ⁽¹⁾</u>	<u>Variance</u>
Cash/Check Deposit			
Main Office	\$ 12,550.46	12,550.46	0.00
Branch Center	11,257.18	11,257.18	0.00
Downtown	144,298.39	144,298.39	0.00
Credit Card Deposit			
Branch Center	\$ 236.85	236.85	0.00

IMPREST CASH

	<u>Cash Counted</u>	<u>Authorized Amounts</u>	<u>Variance</u>
Cash Drawer			
Main Office ⁽²⁾	\$ 7,990.50	8,000.00	(9.50)
Branch Center	350.00	350.00	0.00
Downtown	250.00	250.00	0.00
Vault			
Main Office ⁽³⁾	\$ 3,580.05	3,700.00	(119.95)

Notes:

- (1) Amounts represent daily receipts from March 8, 2022 for Treasury's Main Office, Branch Center, and Downtown. 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.

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

MARCH 8, 2022

Notes:

- (2) There was a \$9.50 shortage noted during the cash drawer count at Main Office.
- (3) There was a \$119.95 shortage noted on Treasury's shortages and overages vault schedule. Treasury's vault has an imprest balance of \$3,700.00, and the recounted balance was \$3,580.05. The noted \$119.95 difference is below the \$500.00 annual threshold requiring submission of Relief of Accountability for approval and also below the single day cash loss amount (\$200.00) requiring submission of Relief of Accountability for approval.