

# COUNTY OF SACRAMENTO

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

## **INTERNAL AUDIT REPORT**

**SHERIFF’S OFFICE  
CONTRACTS AND REGIONAL SERVICES DIVISION  
SECURITY SERVICES BUREAU  
PARKING AND TOWING UNIT**

**AGREED UPON PROCEDURES**

**CASH HANDLING REVIEW**



**Audit Committee Submittal Date: 01/16/2024**

## **SUMMARY**

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### **Background**

The Department of Finance performed a cash handling review of the Sacramento County Sheriff's Office, Contract and Regional Services Division, Security Services Bureau, Parking and Towing Unit (Unit).

### **Audit Objective**

Agreed upon procedures were performed to review the Unit's cash receipts policies and procedures, document how cash was received and accounted for within the Sacramento County Accounting System (COMPASS) and review monthly reconciliation of the Unit's escrow account and related documentation for the review period December 1, 2022, through December 31, 2022.

### **Summary**

Based on our procedures, we did not note any exception.

**Department of Finance**

Chad Rinde  
Director



**County of Sacramento**

**Divisions**

Auditor-Controller  
Consolidated Utilities Billing &  
Service  
Investments  
Revenue Recovery  
Tax Collection & Licensing  
Treasury

November 7, 2023

Peter Aw-Yang, Assistant Treasurer  
Department of Finance  
County of Sacramento  
700 H Street, Room 1710  
Sacramento, CA 95814

**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

Dear Mr. Aw-Yang:

We have performed the procedures enumerated below, which were agreed to by you, regarding Sacramento County Sheriff's Office (Sheriff), Contract and Regional Services Division, Security Services Bureau, Parking and Towing (Unit). These procedures were performed solely to evaluate the Unit's cash handling control procedures for the period December 1, 2022 to December 31, 2022. 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.

The sheriff's management is responsible for maintaining sufficient cash handling controls. 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, and on page 2, 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 on page 2, and is not intended to pertain to any of Sheriff or the Unit's other operations, procedures or compliance with laws and regulations.

Our procedures and findings are summarized as follows:

1. We reviewed the Unit's cash handling policies and procedures to identify any concerns or internal control issues.

Result: We did not note any exceptions as a result of this procedure.

2. We reconciled daily deposits to the amounts reported in the Sacramento County Financial System (COMPASS).

Result: We did not note any exceptions as a result of this procedure. See ATT 1, *Summary of Deposits Tested*.

Peter Aw-Yang  
Assistant Treasurer  
November 7, 2023

3. We reviewed the amounts received for vehicle tow releases and parking fines.

Result: We did not note any exceptions as a result of this procedure.

4. We reviewed the monthly reconciliation of the Unit's Data Ticket Escrow account and related supporting documentation.

Result: We did not note any exceptions as a result of this procedure.

5. We determined the current status of findings and recommendations reported on the Units' prior cash handling review report for the period of December 1, 2015 to December 31, 2015, dated March 24, 2016.

Result: It appears the prior recommendations have been implemented. See ATT 2 – *Current Status of Prior Recommendations*.

This agreed-upon procedures engagement was conducted in accordance with the Standards for Attestation Engagements contained in *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States of America. 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 the Unit'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. This report relates only to the results of our procedures referred to above and does not extend to the Sheriff's or Unit's operations as a whole.

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 Sheriff'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.

Sincerely,

CHAD RINDE  
DIRECTOR OF FINANCE



By: Hong Lun (Andy) Yu, CPA  
Chief of Audits

Attachments

ATT 1 – *Schedule of Deposits Tested*

ATT 2 – *Current Status of Prior Recommendations*

SACRAMENTO COUNTY SHERIFF'S OFFICE  
 CONTRACT AND REGIONAL SERVICES DIVISION  
 SECURITY SERVICES BUREAU  
 PARKING AND TOWING UNIT  
 CASH HANDLING REVIEW  
 FOR THE PERIOD DECEMBER 1, 2022 TO DECEMBER 31, 2022

SCHEDULE OF DEPOSITS TESTED

**DEPOSITS**

Deposit Permit Number	Deposit Date	Tested Amount per Deposit Register	Amount Per COMPASS <sup>(1)</sup>	Variance
1300823423	12/2/2022	\$ 492.00	492.00	0.00
1300823540	12/5/2022	328.00	328.00	0.00
1300823593	12/6/2022	656.00	656.00	0.00
1300823854	12/8/2022	164.00	164.00	0.00
1300823872	12/8/2022	2,161.81	2,161.81	0.00
1300823984	12/9/2022	164.00	164.00	0.00
1300824010	12/9/2022	15,115.73	15,115.73	0.00
1300824100	12/12/2022	164.00	164.00	0.00
1300824318	12/13/2022	492.00	492.00	0.00
1300824583	12/15/2022	328.00	328.00	0.00
1300824779	12/19/2022	328.00	328.00	0.00
1300824953	12/20/2022	164.00	164.00	0.00
1300825193	12/22/2022	164.00	164.00	0.00
1300825320	12/23/2022	492.00	492.00	0.00
1300825527	12/28/2022	492.00	492.00	0.00
1300825696	12/30/2022	656.00	656.00	0.00
1300825837	1/3/2023	328.00	328.00	0.00

(1) Sacramento County Accounting System (COMPASS)

SACRAMENTO COUNTY SHERIFF'S OFFICE  
CONTRACTS AND REGIONAL SERVICES DIVISION  
SECURITY SERVICES BUREAU  
PARKING AND TOWING UNIT  
CASH HANDLING REVIEW  
FOR THE PERIOD DECEMBER 1, 2022, TO DECEMBER 31, 2022

CURRENT STATUS OF PRIOR RECOMMENDATIONS

**FROM THE PRIOR CASH HANDLING REVIEW REPORT FOR THE PERIOD  
DECEMBER 1, 2015 TO DECEMBER 30, 2015, DATED MARCH 24, 2016**

**1. Separation of Duties for Mail In Payments**

Prior Recommendation

We recommended Parking and Towing Unit (Unit) comply with the Sheriff's Office General Order Cash Handling Procedures and implement adequate separation of duties over its mail in payments cash handling process by separating its mail in payments cash handling responsibilities.

Current Status

It appeared the prior recommendation has been implemented.

**2. Timeliness of Deposits**

Prior Recommendation

We recommended the Unit comply with Sheriff's Department General Order Cash Handling Procedures and deposit the daily cash receipts promptly/weekly.

Current Status

It appeared the prior recommendation has been implemented.

**3. Credit Card Reconciliation**

Prior Recommendation

We recommended the Unit reconcile credit card payments entered in its customers' accounts in Data Ticket to the check amount, note any discrepancies, and investigate them in a timely manner.

Current Status

It appeared the prior recommendation has been implemented.

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CURRENT STATUS OF PRIOR RECOMMENDATIONS

**FROM THE PRIOR CASH HANDLING REVIEW REPORT FOR THE PERIOD  
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**4. Mail Log**

Prior Recommendation

We recommended the Unit maintain a mail log and agree the mail log to the Unit's towing dispatch, management, and tracking system's payment received reports and County Treasury's Sacramento County Financial System's (a.k.a. COMPASS) records.

Current Status

It appeared the prior recommendation has been implemented.

**5. External Bank Account**

Prior Recommendation

We recommended the Unit obtain authorization for its external bank account from the Director of Finance. We also recommended the Unit implement proper segregation of duties for the Sheriff's Record Officer II, who is the authorized signor, and the individual who performs reconciliation of the Unit's credit card payments. We further recommended the Unit require two signors for all bank account disbursements.

Current Status

It appeared the prior recommendation has been implemented.