



# WASHOE COUNTY

Integrity Communication Service  
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## STAFF REPORT

**BOARD MEETING DATE:** May 12, 2026

**DATE:** April 8, 2026

**TO:** Board of County Commissioners

**FROM:** Katelyn Kleidosty, Internal Audit Manager  
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**THROUGH:** Abbe Yacoben, Chief Financial Officer

**SUBJECT:** Recommendation to acknowledge receipt of the fiscal year 2026 petty cash and change fund count and cash control audit for Washoe County Juvenile Services from the Internal Audit Division. Finance. (All Commission Districts.) FOR POSSIBLE ACTION

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### **SUMMARY**

The Internal Audit Division, on behalf of the Treasurer's Office, conducted its annual petty cash and change fund count for Washoe County Regional Juvenile Services on January 14, 2026. The audit included a review of written cash handling procedures, interviews with applicable staff, and direct observation of cash handling activities. Based on these procedures, no significant issues were identified and funds reviewed were found to be in balance, with the exception of a minor overage of \$0.05 in one drawer.

This report recommends that the Board of County Commissioners acknowledge receipt of the completed audit findings. This audit was presented to the Audit Committee during the April 2026 meeting.

**Washoe County Strategic Objective supported by this item:** Fiscal Sustainability

### **PREVIOUS ACTION**

No previous action has been taken on this Board item.

### **BACKGROUND**

Annually, the Treasurer's Office conducts surprise counts of change funds and petty cash funds for all County departments, with assistance from the Internal Audit Division. Washoe County has twenty-four (24) departments that maintain cashier/till funds, change funds, petty cash funds, or a combination thereof, all of which are subject to at least one surprise count per year.

**AGENDA ITEM #** \_\_\_\_\_

Varying degrees of cash control audits have been performed by the Internal Audit Division since 2017. These annual fund counts represent the continuation of this ongoing oversight program designed to ensure strong internal controls and accountability over public funds.

### **CURRENT AUDIT**

The Internal Audit Division performed the annual petty cash and change fund count for Washoe County Juvenile Services on January 14, 2026. In addition to physically counting cash on behalf of the Treasurer's Office, the Internal Audit Division reviewed written cash handling procedures, interviewed applicable staff, and observed cash handling activities.

The audit concluded with no significant issues identified. All funds were found to be in balance with the exception of a minor overage of \$0.05 in the Administration drawer. Management was provided with a recommendation to include the overage in the next deposit to bring the fund back to its authorized balance.

Overall, this is a positive outcome consistent with the County's ongoing commitment to sound fiscal stewardship and internal controls.

### **FISCAL IMPACT**

This report has no fiscal impact. The annual fund count is a routine oversight activity conducted at no additional cost to the department or the County.

### **OPERATIONAL CONSIDERATIONS**

The audit was performed on January 14, 2026, and the findings letter was issued on January 15, 2026, addressed to Liz Florez, Washoe County Juvenile Services. Copies were provided to Justin Taylor, Maggie Lazzari, Louis Martensen, and Jon Bozanich. The attached Cash Count Sheets serve as the supporting documentation for this audit.

No corrective actions are required beyond the minor adjustment noted above.

### **COMMUNITY IMPACT**

Sound cash handling practices within Juvenile Services support the proper collection, safeguarding, and accountability of funds associated with youth programs and services. Maintaining strong internal controls helps ensure resources are managed responsibly, reduces the risk of error or loss, and reinforces public trust in the County's stewardship of funds supporting vulnerable youth and their families.

**RECOMMENDATION**

Recommendation to acknowledge receipt of the fiscal year 2026 petty cash and change fund count and cash control audit for Washoe County Juvenile Services from the Internal Audit Division.

**POSSIBLE MOTION**

Should the Board of County Commissioners acknowledge receipt of this audit report, a possible motion would be:

*Move to acknowledge receipt of the fiscal year 2026 petty cash and change fund count and cash control audit for Washoe County Juvenile Services from the Internal Audit Division.*

Attachments:

BCC 5-12-2026 Juvenile Services\_Change and Petty Cash Fund Count Memo  
FY26