



January 6, 2026

Community Services Department | Building Services
Attn: Kelly Mullin
1001 E. 9th Street
Reno, NV 89512

RE: Department Petty Cash and Change Fund Audit Findings

Dear Ms. Mullin:

Annually, the Treasurer’s Office conducts an audit of change funds and petty cash funds for all County Departments. The Internal Audit Division assists the Treasurer’s Office by performing the audits on their behalf.

In addition to 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. Based on these procedures performed on January 6, 2026, all funds reviewed were found to be in balance.

To further strengthen internal controls, the Internal Audit Division recommended that the Permit Counter drawer be counted down and verified by at least two individuals at the end of each shift, even if the drawer was not utilized. In addition, because cash transactions are infrequent, it is recommended that each count be documented on a cash log and maintained with the drawer. These practices help ensure all funds are accounted for and reduce the risk of loss or misappropriation.

Division	Authorized Total		Audited Total
	Change Fund	Petty Cash	
Permit Counter	\$300.00	\$0.00	\$300.00
GRAND TOTAL	\$300.00	\$0.00	\$300.00

If there are any questions or if a sample cash log would be helpful, please feel free to reach out to the Internal Audit Division.

Sincerely,

Katelyn Kleidosty
Internal Audit Manager
kkleidosty@washoecounty.gov

cc: Justin Taylor, Maggie Lazzari, Louis Martensen, Eric Crump, Amber Braun
Attachment: CSD Building Services - Cash Count Sheets