



WASHOE COUNTY

Integrity Communication Service

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STAFF REPORT

BOARD MEETING DATE: *July 16, 2024*

DATE: June 10, 2024

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 completed review for the Washoe County Sheriff's Office Bail Procedures from the Internal Audit Division. The purpose of this review was to provide assurance that the risk and all areas of improvement are identified; provide assurance there are effective and efficient internal controls; and provide recommendations to improve the control environment. Finance. (All Commission Districts.) **FOR POSSIBLE ACTION**

SUMMARY

The Washoe County Sheriff's Office Bail Procedures were reviewed by the Internal Audit Division. The purpose of this review was to provide assurance that the risk and all areas of improvement are identified; provide assurance there are effective and efficient internal controls; and provide recommendations to improve the control environment as scheduled by the Audit Committee and the Board of County Commissioners. The audit was presented to the Audit Committee at the June 2024 meeting.

Washoe County Strategic Objective supported by this item: Fiscal Sustainability

PREVIOUS ACTION

No previous action has been taken on this Board item.

BACKGROUND

The Washoe County Sheriff's Office Bail Procedures was selected for a review during the fiscal year 2024 to be completed by the Internal Audit Division. The review focus was to evaluate the processes and procedures for efficiency and effectiveness and to verify compliance with applicable regulatory requirements. While conducting reviews, it is the responsibility of the Internal Audit Division to make any other recommendations based on the observations during fieldwork.

All recommendations included in the audit report have been accepted by the Washoe County Sheriff's Office and have been presented to the Audit Committee. Work is being

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completed to implement many of the recommendations and remedy the findings. Any recommendation which causes fiscal impact will be brought forth by the appropriate department during the normal budget request process and ultimately brought to the Board of County commissioners for approval.

Summary of findings and recommendations:

- The WCSO utilizes an electronic bill machine that cash is inserted into to track and process payments for bail. Currently, it requires only one supervisor to unlock and gain access to the cash box. A report is also printed by the supervisor that shows exactly how much cash the machine should have in it. It is recommended that a control is put into place to ensure that the person that collects the cash does not have access to the report that shows the amount of cash until the cash from the machine has been counted and recorded. It is also recommended that a control is put in place that requires two employees to gain access to the cash box.
- An examination of the bank deposit log and supporting documentation disclosed that deposits were not being completed within the next regular working day as required by Washoe County Code (WCC) 15.190 (1). It is recommended that a process is put into place to ensure compliance with this regulation or work with the Washoe County Treasurer's Office for an exception to this WCC.
- An examination of the bank deposit reconciliation and supporting documentation disclosed that the reconciliation is being completed by the Account Clerk II. However, the bank deposit reconciliation is not being reviewed by WCSO fiscal division management. It is recommended that a review of the bank deposit packet be performed by a person not completing the initial reconciliation.

FISCAL IMPACT

No fiscal impact. However, the implementation of some recommendations may have fiscal impact and those will be presented by the department as recommendations are executed.

RECOMMENDATION

Recommendation to acknowledge receipt of the completed review for the Washoe County Sheriff's Office Bail Procedures from the Internal Audit Division. (All Commission Districts.) FOR POSSIBLE ACTION

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 completed review for the Washoe County Sheriff's Office bail procedures from the Internal Audit Division.

Attachments:

BCC 7-16-24 WCSO Bail Procedures Review Report