



# 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 Regional Animal 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 Animal Services (WCRAS) on January 22, 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 issues were identified and all funds reviewed were found to be in balance. 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. Animal Services was previously included in a county-wide Cash Control Audit – Phase One, completed in 2020, which resulted in recommendations to update lobby signage regarding fees and receipting, update written procedures, and add another reviewer to the deposit and reconciliation process. These recommendations were subsequently implemented. The current fiscal year 2026 annual fund count represents the continuation of this ongoing oversight program.

In 2019, the Board of County Commissioners approved an increase in the Animal Services change fund from \$200.00 to \$300.00 to accommodate an additional cashier for Low Cost Vaccination Clinics, pursuant to NRS 354.609.

### **CURRENT AUDIT**

The Internal Audit Division performed the annual petty cash and change fund count for WCRAS on January 22, 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 issues identified and all funds found to be in balance. 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 22, 2026, and the findings letter was issued on January 26, 2026, addressed to Shyanne Schull, Director of Washoe County Regional Animal Services. Copies were provided to Justin Taylor, Maggie Lazzari, and Ryan Crane. The attached Cash Count Sheets serve as the supporting documentation for this audit. No corrective actions are required at this time.

### **COMMUNITY IMPACT**

Sound cash handling practices at WCRAS support the department's ability to effectively manage resources dedicated to the humane care and treatment of animals in the community. Maintaining strong internal controls ensures public trust and fiscal accountability in the administration of Animal Services operations.

### **RECOMMENDATION**

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

Attachments:

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