



January 15, 2026

Washoe County Juvenile Services
Attn: Liz Florez
650 Ferrari McLeod Blvd.
Reno, NV 89512

RE: Department Petty Cash and Change Fund Audit Findings

Dear Ms. Florez:

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 14, 2026, no issues were identified, and all funds reviewed were found to be in balance except for the Administration drawer.

We also identified an out-of-balance condition resulting in an overage in the amount of \$0.05. To bring this account back into balance at the authorized amount, we recommend taking the following action:

When making your next deposit, include the additional funds of \$0.05 and credit the \$0.05 to your department's cost center.

Division	Authorized Total		Audited Total
	Change Fund	Petty Cash	
Administration	\$200.00	\$0.00	\$200.05
Probation	\$200.00	\$0.00	\$200.00
GRAND TOTAL	\$400.00	\$0.00	\$400.05

Sincerely,

Katelyn Kleidosty
Internal Audit Manager
kkleidosty@washoecounty.gov

cc: Justin Taylor, Maggie Lazzari, Louis Martensen, Jon Bozanich
Attachment: Juvenile Services - Cash Count Sheets