



WASHOE COUNTY

Integrity Communication Service

www.washoecounty.gov

STAFF REPORT

BOARD MEETING DATE: April 16, 2024

DATE: February 26, 2024

TO: Board of County Commissioners

FROM: Katelyn Kleidosty, Internal Audit Manager
775-830-2550, kkleidosty@washoecounty.gov

THROUGH: Abbe Yacoben, Chief Financial Officer

SUBJECT: Recommendation to acknowledge receipt of the completed audit for the Cash Control Audits for the Washoe County Clerk's Office and the Washoe County Treasurer's Office from the Internal Audit Division. Finance. (All Commission Districts.) FOR POSSIBLE ACTION

SUMMARY

The Internal Audit Division conducted cash control audits for the Washoe County Clerk's Office and the Washoe County Treasurer's Office. The purpose of these audits was to provide assurance that the risk and areas of improvement are identified related to cash control, provide assurance there are effective and efficient internal controls related to cash handling, 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 February 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

Varying degrees of cash control audits have been performed by the Internal Audit Division since 2017. These audits included a follow-up to the findings and recommendations of the previous audit for cash controls of 2021. The previous audit reviewed the following departments and was not completed County-wide: Alternate Public Defender's Office, Alternative Sentencing, Animal Services, Assessor's Office, Clerk's Office, Juvenile Services, and Manager's Office.

Washoe County has twenty-four (24) who all have cashier/till funds, change fund, petty cash fund, or a combination of the funds. All funds are surprised counted at least once a year by the Treasurer's Office with some assistance by the Internal Audit Division.

AGENDA ITEM # _____

For the cash counted, cash control audits completed and presented to the Audit Committee in February 2024, the summary of findings and recommendations are noted below:

Summary of findings:

- There were no findings noted for the Washoe County Clerk's Office at this time. No exceptions noted for cash reconciliation.
- There were no findings noted for the Washoe County Treasurer's Office at this time. No exceptions noted for cash reconciliation.

Summary of recommendations:

- There were no recommendations noted for the Washoe County Clerk's Office at this time.
- There were no recommendations noted for the Washoe County Treasurer's Office at this time.

FISCAL IMPACT

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

RECOMMENDATION

Recommendation to acknowledge receipt of the completed audit for the Cash Control Audits for the Washoe County Clerk's Office and the Washoe County Treasurer's Office 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 audit for the Cash Control Audits for the Washoe County Clerk's Office and the Washoe County Treasurer's Office from the Internal Audit Division.

Attachments:

Memo – Cash Audit – Clerk's Office FY 24 – DRAFT

Memo – Cash Audit – Treasurer's Office FY 24 – DRAFT