



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 Recorder's Office from the Internal Audit Division. Finance. (All Commission Districts.) FOR POSSIBLE ACTION

SUMMARY

The Internal Audit Division, on behalf of the Treasurer's Office, conducted its annual petty cash and change fund count for the Washoe County Recorder's Office on January 5, 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. These annual fund counts represent the continuation of this ongoing oversight program designed to ensure strong internal controls and accountability over public funds.

CURRENT AUDIT

The Internal Audit Division performed the annual petty cash and change fund count for the Washoe County Recorder's Office on January 5, 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 5, 2026, and the findings letter was issued on January 5, 2026, addressed to Kalie Work, Washoe County Recorder. Copies were provided to Justin Taylor, Maggie Lazzari, Louis Martensen, Tanya Babb, and Gail Spearman. 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 within the Recorder's Office support the accurate collection and safeguarding of public funds associated with recording services and official records. Maintaining strong internal controls helps ensure reliable financial operations, promotes transparency, and reinforces public trust in the County's stewardship of sensitive documents and related transactions.

RECOMMENDATION

Recommendation to acknowledge receipt of the fiscal year 2026 petty cash and change fund count and cash control audit for Washoe County Recorder's Office 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 Recorder's Office from the Internal Audit Division.

Attachments:

BCC 5-12-2026 Recorder's Office_Change and Petty Cash Fund Count Memo
FY26