

## **Management Response**

### **RE: ROV Department Petty Cash and Change Fund Audit Findings**

*(Received via email February 20, 2026)*

Hello Louis,

Thank you for the review and recommendations outlined in the ROV Department Petty Cash and Change Fund Audit Findings. We are committed to strengthening internal controls while continuing to support critical election operations. Below please find our responses and timelines.

#### **1. Enhance Physical Security Over Cash and Cash Registers**

After careful consideration, of the pros and cons between a new cash register and a modern Point of Sale System (POS), we have decided to move forward with a POS system to not only modernize but future proof our operations.

Access to the POS and cash storage keys will be limited to authorized management staff and formally documented. We will also purchase a safe and locking cash bags. Cash will be secured at the end of each day and counted before and after each shift.

Timeline: Purchase completed within 30 days and fully installed and in use within 45 days.

#### **2. Strengthen Segregation of Duties Over Cash Handling and Deposits**

We have implemented a three-person process:

- Front office staff processes transactions
- One prepares the deposit
- One delivers the deposit to the Treasurer

The prior practice of one staff member processing transactions and preparing deposits has been discontinued.

### **3. Strengthen Transaction Recording and Reconciliation Practices**

We agree with this recommendation and plan to fully implement real-time SAP entry. However, during peak election and candidate filing periods, staff capacity is limited and workload is significantly higher. Real time entry during these periods would impact election operations.

Timeline- Request for Temporary Exception:

We would like to request a temporary exception allowing end-of-day SAP entry during peak election periods. We plan to fully implement real-time entry after the election cycle.

### **4. Require Daily Cash Counts and Maintain Imprest Balances**

We will be updating our SOP so daily cash counts will be conducted regardless of transaction volume, and imprest balances will be maintained.

Timeline: This will be effective immediately.

### **5. Improve Check Handling Controls**

All checks will be stamped immediately upon receipt. Staff will verify and document identification when accepting checks.

Timeline: This has been implemented.

May you please confirm whether we are required to retain a copy of customer/organization ID – or if verification and documentation is sufficient.

### **6. Strengthen Controls Over Voided Transactions**

Once the POS is installed, voided transactions will require supervisory approval and review. The current register has limited capability, so full implementation depends on replacement.

Timeline: Depends on replacement.

### **7. Develop and Maintain Written Cash Handling Procedures**

We will update our written procedures and create an additional guide specifically for Office Assistants outlining proper transaction handling and responsibilities.

Timeline: Drafted within 45 days and staff fully trained within 60 days.

### **8. Standardize Daily Transaction Documentation**

Microsoft Forms will continue to be used temporarily since real-time SAP entry is not feasible. We will evaluate long-term alignment after the election cycle (July – post-election)

Please let us know if you have any questions or concerns.

Sincerely,



**Andrew McDonald**

Registrar of Voters

[amcdonald@washoecounty.gov](mailto:amcdonald@washoecounty.gov)

Cell: 775.484.7653

1001 E. Ninth St., Bldg. A, Reno, NV 89512

