



January 13, 2026

Washoe County Treasurer's Office
Attn: Justin Taylor
1001 E. 9th Street
Reno, NV 89512

RE: Department Petty Cash and Change Fund Audit Findings

Dear Mr. Taylor:

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.

During our January 13, 2026 audit, we confirmed that your department has written cash handling procedures in place. We identified an out-of-balance condition resulting in a shortage in the amount of \$0.20. To bring this account back into balance at the authorized amount, we recommend taking the following action:

When making your next deposit keep out \$0.20 from the deposit to replenish the Cashier #4 back to its correct amount and debit the \$0.20 to your department's cost center.

Division	Authorized Total		Audited Total
	Change Fund	Petty Cash	
Cashier #1	\$400.00	\$0.00	\$400.00
Cashier #2	\$400.00	\$0.00	\$400.00
Cashier #3	\$400.00	\$0.00	\$400.00
Cashier #4	\$400.00	\$0.00	\$399.80
Cashier #5	\$400.00	\$0.00	\$400.00
Vault	\$4,000.00	\$0.00	\$4,000.00
GRAND TOTAL	\$6,000.00	\$0.00	\$5,999.80

Sincerely,

Katelyn Kleidosty
Internal Audit Manager
kkleidosty@washoecounty.gov

cc: Justin Taylor, Maggie Lazzari, Louis Martensen
Attachment: Treasurer's Office - Cash Count Sheets