



WASHOE COUNTY

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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 for Washoe County Treasurer'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 Treasurer's Office on January 13, 2026. The procedures included verifying cash balances and confirming the existence of written cash handling procedures.

Based on these procedures, funds reviewed were substantially in balance, with the exception of a minor shortage of \$0.20 identified in one cashier drawer. This report recommends that the Board of County Commissioners acknowledge receipt of the completed fund count results. 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. The current fiscal year 2026 fund count for the Treasurer's Office represents routine annual oversight.

CURRENT AUDIT

The Internal Audit Division performed the annual petty cash and change fund count for the Washoe County Treasurer's Office on January 13, 2026. The procedures included verifying cash balances and confirming the existence of written cash handling procedures.

The fund count concluded with all funds substantially in balance, with the exception of a minor shortage of \$0.20 identified in Cashier #4. A recommendation was provided to replenish the drawer to its authorized amount during the next deposit and appropriately record the adjustment to the department's cost center.

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 fund count was performed on January 13, 2026, and the findings letter was issued on January 13, 2026, addressed to Justin Taylor, Washoe County Treasurer's Office. Copies were provided to Maggie Lazzari and Louis Martensen. The attached Cash Count Sheets serve as the supporting documentation for this fund count.

No further corrective actions are required beyond the minor adjustment noted above.

COMMUNITY IMPCAT

Sound cash handling practices within the Treasurer's Office support the County's ability to accurately collect, safeguard, and account for public funds. Strong internal controls over cash ensure reliability in financial operations, promote transparency, and reinforce public trust in the County's fiscal stewardship.

RECOMMENDATION

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

Attachments:

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