



WASHOE COUNTY

Integrity Communication Service

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STAFF REPORT

BOARD MEETING DATE: *April 15, 2025*

DATE: March 19, 2025

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 completed audit for the Cash Control Audit for the Northern Nevada Public Health (NNPH) from the Internal Audit Division. Finance. (All Commission Districts.) FOR POSSIBLE ACTION

SUMMARY

The Internal Audit Division conducted a cash control audit for the Northern Nevada Public Health (NNPH). The purpose of this audit 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 January 2025 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. The previous audit reviewed the following departments and was not completed County-wide: Washoe County Clerk's Office and the Washoe County Treasurer's Office.

Washoe County has twenty-four (24) departments who all have cashier/till funds, change funds, 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 from the Internal Audit Division.

AGENDA ITEM # _____

For the cash counted, cash control audits completed and presented to the Audit Committee in January 2025, the summary of findings and recommendations are noted below:

Summary of recommendations:

- Internal Audit recommends the following measures to strengthen internal controls over donations at the tuberculous clinic:
 - **Locked Drop Box:** Implement a secure, locked drop box for collecting donations. This drop box should be easily accessible to donors while incorporating dual-control procedures, whereby one individual collects the funds and another retains the key. Donations should be jointly verified, logged, and accurately recorded in the system to promote transparency and accountability.
 - **Cash Fund Review:** Assess the necessity of maintaining the cash fund at the tuberculous clinic, as its relevance is uncertain given the clinic's focus on accepting donations. Evaluating this fund's purpose will help ensure cash handling practices are consistent with the clinic's operational requirements.

FISCAL IMPACT

No fiscal impact. However, the implementation of some recommendations may have a 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 Audit for the Northern Nevada Public Health (NNPH) from the Internal Audit Division. Finance. (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 Audit for the Northern Nevada Public Health.

Attachments:

Internal Audit Report – Cash Control Audit – NNPH