



**COUNTY OF SAN LUIS OBISPO  
BOARD OF SUPERVISORS  
AGENDA ITEM TRANSMITTAL**

(1) DEPARTMENT Auditor- Controller- Treasurer- Tax Collector	(2) MEETING DATE 3/16/2021	(3) CONTACT/PHONE Mark Maier (805) 781-4267 Desire' Harris (805) 781-5099	
(4) SUBJECT Submittal of CliftonLarsonAllen LLP Independent Accountants' Reports on the County Treasury's cash balance and accountability for the second and third quarters of FY 2020-21 conducted on December 17, 2020, and January 13, 2021. All Districts.			
(5) RECOMMENDED ACTION It is recommended that the Board receive, review, and file the Independent Accountants' Reports.			
(6) FUNDING SOURCE(S) N/A	(7) CURRENT YEAR FINANCIAL IMPACT \$0.00	(8) ANNUAL FINANCIAL IMPACT \$0.00	(9) BUDGETED? Yes
(10) AGENDA PLACEMENT <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Presentation <input type="checkbox"/> Hearing (Time Est. _____) <input type="checkbox"/> Board Business (Time Est. _____)			
(11) EXECUTED DOCUMENTS <input type="checkbox"/> Resolutions <input type="checkbox"/> Contracts <input type="checkbox"/> Ordinances <input checked="" type="checkbox"/> N/A			
(12) OUTLINE AGREEMENT REQUISITION NUMBER (OAR) N/A		(13) BUDGET ADJUSTMENT REQUIRED? BAR ID Number: <input type="checkbox"/> 4/5th's Vote Required <input checked="" type="checkbox"/> N/A	
(14) LOCATION MAP N/A	(15) BUSINESS IMPACT STATEMENT? No	(16) AGENDA ITEM HISTORY <input type="checkbox"/> N/A Date <u>10/6/2020</u>	
(17) ADMINISTRATIVE OFFICE REVIEW  Zachary A. Lute			
(18) SUPERVISOR DISTRICT(S) All Districts			



## COUNTY OF SAN LUIS OBISPO

TO: Board of Supervisors

FROM: James W. Hamilton, CPA, Auditor- Controller- Treasurer- Tax Collector

DATE: 3/16/2021

SUBJECT: Submittal of CliftonLarsonAllen LLP Independent Accountants' Reports on the County Treasury's cash balance and accountability for the second and third quarters of FY 2020-21 conducted on December 17, 2020, and January 13, 2021. All Districts.

### **RECOMMENDATION**

It is recommended that the Board receive, review, and file the Independent Accountants' Reports.

### **DISCUSSION**

California Government Code Sections 26920 and 26922, require quarterly reviews and reporting of the County Treasurer's statement of assets. The review may occur any time during the quarter. To comply with government code, unannounced reviews were conducted at the County Treasurer's Office on December 17, 2020 and January 13, 2021, and the reconciliations of records were verified. Due to the current COVID-19 public health guidance, the independent public accounting firm, CliftonLarsonAllen LLP was unable to count the physical cash on hand at the County Treasury. Therefore, the counts of cash on hand were performed by the County's Internal Audit Division. All other procedures were performed by CliftonLarsonAllen LLP.

In the attached second quarter Independent Accountants' Report, CliftonLarsonAllen LLP states cash funds of \$78,195,000.70 were accounted for and balanced to the Treasurer's Daily Cash Report. Investments in the County Treasury totaled \$1,266,412,415.79 and were reconciled from investment reports to the Treasurer's Daily Report. The investments were also reviewed and found to be in compliance with the current County Treasury's Investment Policy. Total funds in the County Treasury on December 17, 2020, were \$1,344,607,416.49.

In the attached third quarter Independent Accountants' Report, CliftonLarsonAllen LLP states cash funds of \$24,468,097.88 were accounted for and balanced to the Treasurer's Daily Cash Report. Investments in the County Treasury totaled \$1,303,441,961.48 and were reconciled from investment reports to the Treasurer's Daily Report. The investments were also reviewed and found to be in compliance with the current County Treasury's Investment Policy. Total funds in the County Treasury on January 13, 2021, were \$1,327,910,059.36.

**OTHER AGENCY INVOLVEMENT/IMPACT**

The cash procedures were conducted at the County Treasury.

**FINANCIAL CONSIDERATIONS**

The procedures verified that the funds reported by the County Treasury equaled cash on hand and the funds held by the financial institutions.

**RESULTS**

Quarterly cash and investment reviews of the Treasury fulfill Government Code requirements and inform the Board of Supervisors and the public on the status of the County Treasury.

**ATTACHMENTS**

1. Independent Accountants' Treasury Report Q2 FY 2020-21
2. Independent Accountants' Treasury Report Q3 FY 2020-21

**COUNTY OF SAN LUIS OBISPO  
QUARTERLY CASH COUNT  
SECOND QUARTER  
FISCAL YEAR 2020-21**



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**WEALTH ADVISORY  
OUTSOURCING  
AUDIT, TAX, AND  
CONSULTING**

COUNTY OF SAN LUIS OBISPO  
QUARTERLY CASH COUNT  
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SECOND QUARTER FISCAL YEAR 2020-21

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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Supervisors  
County of San Luis Obispo  
San Luis Obispo, California

We have performed the procedures enumerated below, which were agreed to by the County of San Luis Obispo, on the proper balance and accountability of cash as directed by California Government Code Sections 26920 and 26922 for the quarter ended December 31, 2020. The County of San Luis Obispo's management is responsible for the safe keeping of cash and preparation of cash reconciliations. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

As directed by California Government Code Sections 26920 and 26922, an unannounced cash count was conducted at the County Treasurer's Office on December 17, 2020, and cash funds of \$78,195,000.70 were accounted for and balanced to the Treasurer's Daily Report. Total funds in the County Treasury on December 17, 2020, were \$1,344,607,416.49.

The procedures and the associated findings are as follows:

1. We obtained the Treasurer's Daily Report for the randomly selected date of December 17, 2020, to perform the unannounced cash count.

**Results:** Procedure performed with no exceptions.

2. We were engaged to count the cash on hand at the Treasurer's office at a randomly selected date for the December 31st quarter and compared the count to the Treasurer's Daily Report (TDR) maintained by the Treasurer or obtain a physical cash count report from the County of San Luis Obispo Internal Audit department.

**Results:** We were unable to perform this procedure due to current COVID-19 public health guidance. We obtained the physical cash count report from the County of San Luis Obispo Internal Audit department and have included it as attachment A.

3. We re-computed the reconciliation for the Union Bank Main account and compared all stated bank cash balances to the bank statements.

**Results:** Procedure performed with no exceptions.

4. We re-computed the reconciliation and compared the stated investment balances to the investment reports.

**Results:** Procedure performed with no exceptions.

5. We traced reconciling items greater than \$500,000 reflected on the Treasurer's Cash Reconciliation to the subsequent bank statement.

**Results:** Procedure performed with no exceptions. All reconciling items appeared on the subsequent bank statement.

6. We obtained the County Treasury's Investment Policy and listing of the Treasurer's investments at the randomly selected date. We compared the listing of the Treasurer's investments to the authorized investments summarized in the County's Investment Policy and California Government Code Section 53601.

**Results:** Procedure performed with no exceptions.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the proper balance and accountability of cash in the County Treasury at quarter end. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The report is intended solely for the information and use of the County of San Luis Obispo, management and the Board of Supervisors and is not intended to be and should not be used by anyone other than these specified parties.



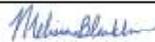
**CliftonLarsonAllen LLP**

Roseville, California  
January 13, 2021

**COUNTY OF SAN LUIS OBISPO  
TREASURER'S DAILY REPORT  
SECOND QUARTER FISCAL YEAR 2020-21**

JAMES W. HAMILTON, CPA, COUNTY TREASURER  
SAN LUIS OBISPO COUNTY  
TREASURER'S DAILY REPORT

DATE: 17-Dec-20  
12:30:29 PM

<p><b>DISBURSEMENT SUMMARY:</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>Union Bank Control Disb.</td><td style="text-align: right;">1,222,199.29</td></tr> <tr><td>EBT</td><td style="text-align: right;">12,554.59</td></tr> <tr><td>FSA</td><td style="text-align: right;">3,276.98</td></tr> <tr><td>SLOCOE Payroll</td><td style="text-align: right;">212,476.91</td></tr> <tr><td>Cuesta Financial Aid</td><td style="text-align: right;">225,000.00</td></tr> <tr><td colspan="2"> </td></tr> <tr><td><b>TOTAL DISBURSEMENTS:</b></td><td style="text-align: right;"><b>1,675,507.77</b></td></tr> <tr><td>Rev Wt # 37892847</td><td style="text-align: right;">(2,200.00)</td></tr> <tr><td>Rev Wt # 37892848</td><td style="text-align: right;">(2,200.00)</td></tr> <tr><td>Rev Wt # 39672441</td><td style="text-align: right;">(2,200.00)</td></tr> <tr><td>Vendor Pay Return</td><td style="text-align: right;">(45.00)</td></tr> <tr><td>*Total Credit Adjustment</td><td style="text-align: right;">(8,645.00)</td></tr> </table>	Union Bank Control Disb.	1,222,199.29	EBT	12,554.59	FSA	3,276.98	SLOCOE Payroll	212,476.91	Cuesta Financial Aid	225,000.00			<b>TOTAL DISBURSEMENTS:</b>	<b>1,675,507.77</b>	Rev Wt # 37892847	(2,200.00)	Rev Wt # 37892848	(2,200.00)	Rev Wt # 39672441	(2,200.00)	Vendor Pay Return	(45.00)	*Total Credit Adjustment	(8,645.00)	<p><b>INVESTMENT PURCHASE SUMMARY:</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>CalTrust (daily balance)</td><td style="text-align: right;">99,964,049.72</td></tr> <tr><td>LAIF (daily balance)</td><td style="text-align: right;">75,000,000.00</td></tr> <tr><td>PIMMA (daily balance)</td><td style="text-align: right;">170,000,000.00</td></tr> <tr><td>PLCMT DEP (daily balance)</td><td style="text-align: right;">80,000,000.00</td></tr> <tr><td colspan="2"> </td></tr> <tr><td colspan="2"><b>AGENCIES SUPRANATIONALS TREASURIES</b></td></tr> <tr><td><b>TOTAL INV. PURCHASES:</b></td><td style="text-align: right;"><b>424,964,049.72</b></td></tr> <tr><td colspan="2"> </td></tr> <tr><td colspan="2"><b>COMBINED POOL INVESTMENTS:</b></td></tr> <tr><td>County Pension Prefund Note</td><td style="text-align: right;">62,517,175.68</td></tr> <tr><td>CalTrust</td><td style="text-align: right;">99,964,049.72</td></tr> <tr><td>Agencies</td><td style="text-align: right;">338,038,747.44</td></tr> <tr><td>LAIF</td><td style="text-align: right;">75,000,000.00</td></tr> <tr><td>PIMMA</td><td style="text-align: right;">170,000,000.00</td></tr> <tr><td>PLCMT DEP</td><td style="text-align: right;">80,000,000.00</td></tr> <tr><td>Supranationals</td><td style="text-align: right;">221,514,371.68</td></tr> <tr><td>Treasuries</td><td style="text-align: right;">219,378,071.29</td></tr> <tr><td colspan="2"> </td></tr> <tr><td><b>INACTIVE TOTAL</b></td><td style="text-align: right;"><b>1,266,412,415.79</b></td></tr> </table>	CalTrust (daily balance)	99,964,049.72	LAIF (daily balance)	75,000,000.00	PIMMA (daily balance)	170,000,000.00	PLCMT DEP (daily balance)	80,000,000.00			<b>AGENCIES SUPRANATIONALS TREASURIES</b>		<b>TOTAL INV. PURCHASES:</b>	<b>424,964,049.72</b>			<b>COMBINED POOL INVESTMENTS:</b>		County Pension Prefund Note	62,517,175.68	CalTrust	99,964,049.72	Agencies	338,038,747.44	LAIF	75,000,000.00	PIMMA	170,000,000.00	PLCMT DEP	80,000,000.00	Supranationals	221,514,371.68	Treasuries	219,378,071.29			<b>INACTIVE TOTAL</b>	<b>1,266,412,415.79</b>								
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<p><b>BALANCE</b> 1,344,607,416.49</p>	<table style="width: 100%; border-collapse: collapse;"> <tr><td>Online Payments for Collection</td><td style="text-align: right;">104,516.88</td></tr> <tr><td>Returned Items</td><td style="text-align: right;">66,290.09</td></tr> <tr><td colspan="2"> </td></tr> <tr><td><b>BALANCE ON HAND</b></td><td style="text-align: right;"><b>78,195,000.70</b></td></tr> </table>	Online Payments for Collection	104,516.88	Returned Items	66,290.09			<b>BALANCE ON HAND</b>	<b>78,195,000.70</b>																																																														
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DATE: 17-Dec-20

# COUNTY OF SAN LUIS OBISPO ATTACHMENT A – CASH COUNT REPORT SECOND QUARTER FISCAL YEAR 2020-21

Amounts in blue font are calculations; do not delete or type over.

### Cash Count of Change Fund

Employee Who Counted the Cash: Jennifer Knox  
Date of Count: 12/17/2020  
Change Fund Custodian: Jennifer Knox  
Location of Change Fund: 1055 Monterey St, D 200, San Luis Obispo, CA 93108

#### CASH ON HAND (VAULT):

Bills			
710	x	100.00 =	\$71,000.00
120	x	50.00 =	6,000.00
100	x	20.00 =	2,000.00
0	x	10.00 =	0.00
0	x	5.00 =	0.00
0	x	2.00 =	0.00
100	x	1.00 =	100.00
Total Bills			\$79,100.00 a

#### CASH ON HAND (DRAWER 1):

Bills			
5	x	100.00 =	\$500.00
0	x	50.00 =	0.00
83	x	20.00 =	1,660.00
70	x	10.00 =	700.00
72	x	5.00 =	360.00
0	x	2.00 =	0.00
76	x	1.00 =	76.00
Total Bills			\$3,296.00 b

Loose Coin			
12	x	\$ 1.00 =	\$12.00
10	x	0.50 =	5.00
20	x	0.25 =	5.00
17	x	0.10 =	1.70
16	x	0.05 =	0.80
56	x	0.01 =	0.56
Total Loose Coin			\$25.06 c

Rolled Coin				
0	x	25.00 =	\$0.00	Dollar
0	x	10.00 =	0.00	Half Dollar
8	x	10.00 =	80.00	Quarter
19	x	5.00 =	95.00	Dime
12	x	2.00 =	24.00	Nickel
6	x	0.50 =	3.00	Penny
Total Rolled Coin			\$202.00 d	

Total Currency	a + b + c + d	\$82,623.06
Total Checks	e	0.00
Total Credit Cards	f	0.00
Total Cash on Hand		\$82,623.06

#### CASH ACCOUNTABILITY:

Receipts Used:	
Beginning Number	
Ending Number	
Receipts Amount	
Add: Authorized Fund Base	
Total Cash Accountability	82,623.06
Overage (Shortage)	40.00
Total Cash on Hand - Total Cash Accountability	