COUNTY OF SAN LUIS OBISPO BOARD OF SUPERVISORS
AGENDA ITEM TRANSMITTAL

(1) DEPARTMENT	(2) MEETING DATE	(3) CONTACT/PHONE
Auditor-Controller	September 6, 2011	Mike Cannon 781-5040

(4) SUBJECT

Consideration of a report of a cash procedures review of the Tax Collector's Office conducted on June 30, 2011.

(5) SUMMARY OF REQUEST

The objective of our review was to establish accountability for the cash on hand at the time of the count and determine compliance with the County Cash Handling Policy. We determined the cash fund and cash receipts on hand, in all material respects, to be in balance at the time of the cash count, and the department is in general compliance with the County Cash Handling Policy.

(6) RECOMMENDED ACTION

It is recommended that the Board receive the item and file.

(7) FUNDING SOURCE(S)	(8) CURRENT YEAR COST	(9) ANNUAL COST	(10) BUDGETED?
N/A	N/A	N/A	☐ No ☐ Yes ☒ N/A

(11) OTHER AGENCY/ADVISORY GROUP INVOLVEMENT (LIST):

Tax Collector's Office.

(12) WILL REQUEST REQUIRE ADDITIONAL STAFF? ☒ No ☐ Yes, How Many? _____
☐ Permanent _____ ☐ Limited Term ____ ☐ Contract _____ ☐ Temporary Help _____

(13) SUPERVISOR DISTRICT(S)
☐ 1st, ☐ 2nd, ☐ 3rd, ☐ 4th, ☐ 5th, ☒ All

(14) LOCATION MAP
☐ Attached ☒ N/A

(15) Maddy Act Appointments Signed-off by Clerk of the Board
☒ N/A

(16) AGENDA PLACEMENT
☒ Consent ☐ Hearing (Time Est. _____)
☐ Presentation ☐ Board Business (Time Est._____)

(17) EXECUTED DOCUMENTS
☐ Resolutions (Orig) ☐ Contracts (Orig + 3 Copies)
☐ Ordinances (Orig) ☒ N/A
☐ Email Resolution and Ordinance to CR_Board_Clerk (in Word)

(18) NEED EXTRA EXECUTED COPIES?
☐ Number: _____ ☐ Attached ☒ N/A

(19) BUDGET ADJUSTMENT REQUIRED?
☐ Submitted ☐ 4/5th's Vote Required ☒ N/A

(20) OUTLINE AGREEMENT REQUISITION NUMBER (OAR)
N/A

(21) W-9
☒ No ☐ Yes

(22) Agenda Item History
Date
_10/05/2010_____

(23) ADMINISTRATIVE OFFICE REVIEW

Nikki Schmidt

County of San Luis Obispo
Office of the Auditor-Controller
1055 Monterey Street Room D220
San Luis Obispo, California 93408
(805) 781-5040 FAX (805) 781-1220

GERE W. SIBBACH, CPA
JAMES P. ERB, CPA, ***Assistant***
LYDIA CORR, CPA, ***Deputy***
Email auditor@co.slo.ca.us

TO: HONORABLE BOARD OF SUPERVISORS

FROM: GERE W. SIBBACH, AUDITOR-CONTROLLER By

DATE: SEPTEMBER 6, 2011

SUBJECT: CONSIDERATION OF A REPORT FOR THE CASH PROCEDURES REVIEW OF THE TAX COLLECTOR'S OFFICE CONDUCTED ON JUNE 30, 2011

Recommendation
It is recommended that the Board receive the item and file.

Discussion
The objective of our review was to establish accountability for the cash on hand at the time of the count and determine compliance with the County Cash Handling Policy. We determined the cash fund and cash receipts on hand, in all material respects, to be in balance at the time of the cash count, and the department is in general compliance with the County Cash Handling Policy.

Other Agency Involvement/Impact
None.

Financial Considerations
There is no additional cost to the County for conducting unannounced cash reviews. Periodic unannounced cash reviews are a part of the Auditor-Controller's compliance with Government Code 29321.1 and County Resolution Number 84-40.

Results
Cash handling can be an area vulnerable to mistakes or misappropriation. The Auditor-Controller has developed policies to minimize the risk associated with use of change funds and petty cash as well as cash receipts. The Auditor-Controller's program of periodic unannounced reviews of cash procedures helps maintain and improve internal controls and procedures for cash handling by County staff.

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TO: FRANK L. FREITAS, TREASURER – TAX COLLECTOR

FROM: GERE W. SIBBACH, AUDITOR-CONTROLLER

VIA: JAMES P. ERB, ASSISTANT AUDITOR-CONTROLLER

DATE: AUGUST 16, 2011

SUBJECT: CASH PROCEDURES REVIEW OF THE TAX COLLECTOR'S OFFICE CONDUCTED ON JUNE 30, 2011

Purpose
The objective of our review was to determine compliance with the County Cash Handling Policy and to establish accountability for the cash on hand at the time of the count.

Scope
Our review included physically counting all cash on hand for June 30, 2011 and reconciling the amount to the department's accountability figures. We also examined cash receipts and compared these amounts to the corresponding receipt totals and to the subsequent deposit. Our review also included an evaluation of internal controls over cash receipts. Our evaluation of internal controls was limited to inquires of departmental staff and direct observations.

Results

We determined all cash funds and cash receipts on hand, in all material respects, to be in balance at the time of our count and that the department is in general compliance with the County Cash Handling Policy.

We appreciate the courteous attitude of your staff and the cooperation we received during the course of our review.