

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

(1) DEPARTMENT Auditor-Controller		(2) MEETING DATE January 24, 2006		(3) CONTACT/PHONE M. Estrella 781-5040	
(4) SUBJECT Submittal of a cash procedures review of the County of San Luis Obispo Sheriff-Coroner's Office, conducted on December 5, 2005.					
(5) SUMMARY OF REQUEST The results of our audit revealed all cash funds and cash receipts on hand to be in balance at the time of the count. In addition, we verified the department is applying adequate internal controls over its cash handling functions.					
(6) RECOMMENDED ACTION Please review for your information. No departmental response is required.					
(7) FUNDING SOURCE(S) N/A		(8) CURRENT YEAR COST N/A		(9) ANNUAL COST N/A	
(10) BUDGETED? <input type="checkbox"/> YES <input checked="" type="checkbox"/> N/A <input type="checkbox"/> NO					
(11) OTHER AGENCY/ADVISORY GROUP INVOLVEMENT (LIST): None					
(12) WILL REQUEST REQUIRE ADDITIONAL STAFF? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, How Many? _____ <input type="checkbox"/> Permanent _____ <input type="checkbox"/> Limited Term _____ <input type="checkbox"/> Contract _____ <input type="checkbox"/> Temporary Help _____					
(13) SUPERVISOR DISTRICT(S) 1st, 2nd, 3rd, 4th, 5th (A)			(14) LOCATION MAP <input type="checkbox"/> Attached <input checked="" type="checkbox"/> N/A		
(15) AGENDA PLACEMENT <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Hearing (Time Est. _____) <input type="checkbox"/> Presentation <input type="checkbox"/> Board Business (Time Est. _____)			(16) EXECUTED DOCUMENTS <input type="checkbox"/> Resolutions (Orig + 4 copies) <input type="checkbox"/> Contracts (Orig + 4 copies) <input type="checkbox"/> Ordinances (Orig + 4 copies) <input checked="" type="checkbox"/> N/A		
(17) NEED EXTRA EXECUTED COPIES? <input type="checkbox"/> Number: _____ <input type="checkbox"/> Attached <input checked="" type="checkbox"/> N/A			(18) APPROPRIATION TRANSFER REQUIRED? <input type="checkbox"/> Submitted <input type="checkbox"/> 4/5th's Vote Required <input checked="" type="checkbox"/> N/A		

(19) ADMINISTRATIVE OFFICE REVIEW

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(1-24-06)*

County of San Luis Obispo
Office of the Auditor-Controller
Room 300 County Government Center
San Luis Obispo, California 93408
(805) 781-5040 FAX (805) 781-1220



GERE W. SIBBACH, CPA
Auditor-Controller
BILL ESTRADA
Assistant

TO: HONORABLE BOARD OF SUPERVISORS
FROM: GERE W. SIBBACH, AUDITOR-CONTROLLER *by BE*
DATE: JANUARY 24, 2006
SUBJECT: CASH PROCEDURES REVIEW OF THE SHERIFF-CORONER'S OFFICE
CONDUCTED ON DECEMBER 5, 2005

Recommendation

Please review the report for your information. No departmental response is required.

Discussion

The results of our review revealed the cash funds to be in balance at the time of the count. In addition, we verified the department is applying adequate internal controls over its cash handling functions.

Other Agency Involvement

None.

Financial Considerations

The Sheriff's Office deposits approximately \$484,000 per month.

Results

The Auditor-Controller's program of periodic reviews of cash procedures helps maintain and improve internal controls and procedures for cash handling by County staff.

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GERE W. SIBBACH, CPA
Auditor-Controller
BILL ESTRADA
Assistant

January 9, 2006

Patrick Hedges, Sheriff-Coroner
San Luis Obispo County Sheriff's Office
Highway 1 and Kansas Ave.
P.O. Box 32
San Luis Obispo, CA 93406

Dear Mr. Hedges:

Our office conducted a cash procedures review at the San Luis Obispo County Sheriff-Coroner's Office on December 5, 2005.

Purpose

The purpose 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 an unannounced cash count of all cash on hand for December 5, 2005, 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. In addition, we examined the revolving bank account procedures and reconciliations from the past three months. Our review also included an evaluation of internal controls over cash, which was limited to inquiries of departmental staff and personal observations.

Finding and Recommendation

CASH FUNDS

The results of our examinations revealed all cash funds and cash receipts on hand to be in balance at the time of the count.

Recommendation

None.

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Patrick Hedges, Sheriff-Coroner
January 9, 2006
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We appreciate the courteous attitude of your staff and the cooperation we received during the course of our review.

Sincerely,

Gere W. Sibbach, CPA
Auditor-Controller



Norman L. Booth, CPA
Chief Internal Auditor

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