

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

(1) DEPARTMENT Auditor-Controller	(2) MEETING DATE July 25, 2006	(3) CONTACT/PHONE M. Estrella (805) 781-5040	
(4) SUBJECT Submittal of a cash procedures review of the San Luis Obispo County Sheriff's Animal Services Division conducted on June 27, 2006.			
(5) SUMMARY OF REQUEST The objective of the review was to evaluate the department's compliance with county cash procedures and internal controls. The results of our review revealed all cash funds and cash receipts on hand to be in balance at the time of the count. Furthermore, we verified that Division is applying adequate controls over cash handling applications.			
(6) RECOMMENDED ACTION Please review the report 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"/> No <input type="checkbox"/> Yes <input checked="" type="checkbox"/> N/A
(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) <input type="checkbox"/> 1st, <input type="checkbox"/> 2nd, <input type="checkbox"/> 3rd, <input type="checkbox"/> 4th, <input type="checkbox"/> 5th, <input checked="" type="checkbox"/> All	(14) LOCATION MAP <input type="checkbox"/> Attached <input checked="" type="checkbox"/> N/A	(15) Maddy Act Appointments Signed-off by Clerk of the Board <input checked="" type="checkbox"/> N/A	
(16) AGENDA PLACEMENT <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Hearing (Time Est. _____) <input type="checkbox"/> Presentation <input type="checkbox"/> Board Business (Time Est. _____)	(17) 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		
(18) NEED EXTRA EXECUTED COPIES? <input type="checkbox"/> Number: _____ <input type="checkbox"/> Attached <input checked="" type="checkbox"/> N/A	(19) BUDGET ADJUSTMENT REQUIRED? <input type="checkbox"/> Submitted <input type="checkbox"/> 4/5th's Vote Required <input checked="" type="checkbox"/> N/A		
(20) OUTLINE AGREEMENT REQUISITION NUMBER (OAR) _____	(21) W-9 <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	(22) Agenda Item History <input checked="" type="checkbox"/> N/A Date _____	
(23) ADMINISTRATIVE OFFICE REVIEW <i>V. M. ...</i>			

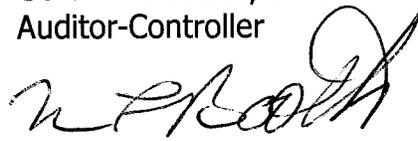
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Patrick Hedges, Sheriff-Coroner
July 12, 2006
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We appreciate the courteous attitude of your staff and the cooperation we received during the course of our review.

Sincerely,

Gere W. Sibbach, CPA
Auditor-Controller

A handwritten signature in black ink, appearing to read "N. Booth", written in a cursive style.

Norman L. Booth, CPA
Chief Internal Auditor

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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
BILL ESTRADA, Assistant
JAMES ERB, CPA, Deputy
LYDIA CORR, CPA, Deputy

TO: HONORABLE BOARD OF SUPERVISORS

FROM: GERE W. SIBBACH, AUDITOR-CONTROLLER *ky BE*

DATE: JULY 25, 2006

SUBJECT: SUBMITTAL OF A CASH PROCEDURES REVIEW OF THE SAN LUIS OBISPO COUNTY SHERIFF'S ANIMAL SERVICES DIVISION CONDUCTED ON JUNE 27, 2006.

Recommendation

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

Discussion

The objective of the review was to evaluate the department's compliance with county cash procedures and internal controls. The results of our review revealed all cash funds and cash receipts on hand to be in balance at the time of the count. Furthermore, we verified that Division is applying adequate controls over cash handling applications.

Other Agency Involvement/Impact

None.

Financial Considerations

Animal Services deposits approximately \$88,000 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
BILL ESTRADA, Assistant
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LYDIA CORR, CPA, Deputy

July 12, 2006

Patrick Hedges, Sheriff-Coroner
San Luis Obispo County Sheriff's Office
Highway 1 and Kansas Avenue
Post Office Box 32
San Luis Obispo, CA 93406

Dear Sheriff Hedges:

On June 27, 2006 our office conducted a cash procedures review at the Sheriff's Animal Services Division.

Purpose

The object 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 27, 2006 and reconciling the amount to the department's accountability figures. Our review also included an evaluation of internal control over cash receipts and petty cash fund expenditures and reimbursements. Our evaluation of internal control was limited to inquiries of departmental staff and personal observations.

Finding and Recommendation

CASH FUND

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

Recommendation

None.

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