

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

(1) DEPARTMENT Auditor-Controller		(2) MEETING DATE June 6, 2006		(3) CONTACT/PHONE L. R. Jackson (805) 781-4846	
(4) SUBJECT Submittal of a cash procedures review of the County Clerk-Recorder's Office conducted on May 10, 2006, at the San Luis Obispo and Atascadero locations.					
(5) SUMMARY OF REQUEST 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.					
(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"/> 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, 3 <sup>rd</sup> , 4th, 5th, (All)			(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  	<i>OK Leslie Som</i>  <i>B-J (6.6.06)</i>
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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 *Cal F*

DATE: JUNE 6, 2006

SUBJECT: SUBMITTAL OF A CASH PROCEDURES REVIEW OF THE COUNTY CLERK-RECORDER'S OFFICE CONDUCTED ON MAY 4, 2006, AT THE SAN LUIS OBISPO AND ATASCADERO LOCATIONS.

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 County Clerk-Recorder's office deposits approximately \$723,000. 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.

*B-2*

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**GERE W. SIBBACH, CPA**  
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**JAMES ERB, CPA, Deputy**  
**LYDIA CORR, CPA, Deputy**

May 16, 2006

Julie Rodewald, County Clerk-Recorder  
County of San Luis Obispo  
1055 Monterey Street Room D120  
San Luis Obispo, CA 93408

Dear Ms. Rodewald:

On May 10, 2006, our office conducted an unannounced cash procedures review at San Luis Obispo County Clerk-Recorder Offices in San Luis Obispo and Atascadero.

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 physically counting all cash on hand May 10, 2006, 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, 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.

B-7  
B-3

Julie Rodewald, County Clerk-Recorder  
May 16, 2006  
Page 2

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

B-2  
4