<table>
<thead>
<tr>
<th>(1) DEPARTMENT</th>
<th>(2) MEETING DATE</th>
<th>(3) CONTACT/PHONE</th>
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</thead>
<tbody>
<tr>
<td>Auditor - Controller</td>
<td>6/18/2013</td>
<td>Kerry Bailey 788-2979</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Suzanne DeWitt 781-4846</td>
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(4) SUBJECT
Submittal of a cash procedures review of the County's Treasurer's Office conducted March 12, 2013.

(5) RECOMMENDED ACTION
It is recommended that the Board receive the item and file.

<table>
<thead>
<tr>
<th>(6) FUNDING SOURCE(S)</th>
<th>(7) CURRENT YEAR FINANCIAL IMPACT</th>
<th>(8) ANNUAL FINANCIAL IMPACT</th>
<th>(9) BUDGETED?</th>
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(10) AGENDA PLACEMENT

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<tr>
<th>Consent</th>
<th>Presentation</th>
<th>Hearing (Time Est.__)</th>
<th>Board Business (Time Est.__)</th>
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(11) EXECUTED DOCUMENTS

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<th>Resolutions</th>
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<th>Ordinances</th>
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(12) OUTLINE AGREEMENT REQUISITION NUMBER (OAR)

<table>
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(13) BUDGET ADJUSTMENT REQUIRED?

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(14) LOCATION MAP

<table>
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(15) BUSINESS IMPACT STATEMENT?

| No |

(16) AGENDA ITEM HISTORY

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(17) ADMINISTRATIVE OFFICE REVIEW

Nikki J. Schmidt

(18) SUPERVISOR DISTRICT(S)

All Districts -
TO: Board of Supervisors
FROM: James P. Erb, CPA, Auditor - Controller
DATE: 6/18/2013
SUBJECT: Submittal of a cash procedures review of the County’s Treasurer’s Office conducted March 12, 2013.

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

DISCUSSION
As directed by California Government Code Sections 26920 and 26922, an unannounced cash procedures review was conducted at the County Treasurer’s Office, and cash funds of $180,768.24 were accounted for and balanced to the Treasurer’s Daily Cash Report. Investments in the County Treasury totaled $544,172,754.37 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 March 12, 2013 were $585,625,810.50.

OTHER AGENCY INVOLVEMENT/IMPACT
The cash procedures review was conducted at the County Treasurer’s Office.

FINANCIAL CONSIDERATIONS
Our review verified that funds reported by the Treasurer’s Office equaled cash on hand and funds held by financial institutions.

RESULTS
The Auditor-Controller’s program of quarterly cash procedures reviews of the Treasury fulfills Government Code requirements and informs the Board of Supervisors and the public on the status of the County Treasury.

ATTACHMENTS
1. Cash Procedures Review Report
2. Auditor-Controller’s Certification Q3 12-13
TO: ART BACON, ACTING TREASURER-TAX COLLECTOR -- PUBLIC ADMINISTRATOR
FROM: JAMES P. ERB, AUDITOR-CONTROLLER
DATE: MAY 23, 2013
SUBJECT: CASH PROCEDURES REVIEW OF THE TREASURER'S OFFICE CONDUCTED ON MARCH 12, 2013

Purpose
The objective of our review was to establish accountability for the cash and investments at the time of our unannounced cash count and to determine compliance with the Treasurer's Investment Policy.

Methodology
Our review included physically counting all cash on hand for March 12, 2013 and reconciling the amount to the department's accountability figures. We reviewed investment reports and verified they were accurately reported on the Treasurer's Daily Report for the date of our review. In addition, we recalculated a sample of investments to determine if the carrying values were accurately reported. Our review also included a limited evaluation of legal compliance with the Treasurer's Investment Policy.

Results
CASH FUNDS
We determined all cash funds and investments, in all material respects, to be in balance at the time of our count, and the Treasurer's Office is in general compliance with the Treasurer's Investment Policy.

We appreciate the courteous attitude of your staff and the cooperation we received during the course of our review.
The undersigned County Auditor-Controller, having counted the monies in the County Treasury, as required by Section 26920 of the Government Code of the State of California, makes the following statement as of the 12th day of March, 2013, to wit:

Office Funds:
Cash per Treasurer's Daily Cash Report ..............................$ 57,439.37 $ 180,768.24
Add: Collection Item ............................................................ 123,328.87
Less: Bank Deposits ............................................................. 0.00
TOTAL CASH ACCOUNTABILITY ............................................. $ 180,768.24

Currency ............................................................................ 57,260.00
Coin ..................................................................................... 179.37
Credit Card for Collection .......................................................... 13,805.91
Online Payments for Collection .............................................. 106,328.96
Returned Checks ................................................................ 1,194.00
Foreign Check ...................................................................... 

TOTAL CASH PER COUNT .................................................... $ 180,768.24

Cash Difference Funds ......................................................... $ 66.00

Active Bank Accounts:
Union Bank ........................................................................ 19,881,091.10
Rabobank ............................................................................ 21,391,196.79

Active Bank Accounts

Investment Accounts:
Federally Insured Cash Accounts .......................... 15,000,000.00
Certificate of Deposit Account Registry Service (CDARS) .................. 50,000,000.00
Bankers/Acceptances/Commercial Paper .................. 19,997,350.00
Public Investment Money Market Account ............... 298,000,000.00
United States Government and Government Agency Securities .................. 5,989,953.43
Treasuries.......................................................................... 84,068,295.13
Local Agency Investment Fund (LAIF) .................... 50,000,000.00
Repurchase Agreements .................................................... 20,000,000.00
TRAN.................................................................................. 1,116,378.00

Investments.......................................................... 544,172,754.37
TREASURER'S BALANCE ......................................................... $ 585,625,810.50

Balance at the Beginning of the Month ........................................ 579,260,571.91
Add: Receipts for the Month ..................................................... 30,444,402.78
Less: Disbursements for the Month ....................................... (24,079,164.19)
TREASURER'S BALANCE ......................................................... $ 585,625,810.50

Witnesses:

[Signature]
County Auditor-Controller

Subscribed in duplicate and before me this 30th day of MAY, 2013.

By
Julie L. Rodewald
County Clerk

Deputy County Clerk