



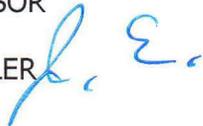
COUNTY OF SAN LUIS OBISPO

Office of the Auditor-Controller

1055 Monterey Street, Room D220
San Luis Obispo, California 93408
Phone (805) 781-5040 · Fax (805) 781-1220
www.slocounty.ca.gov/ac

James P. Erb, CPA, CICA
Auditor-Controller

James Hamilton, CPA *Assistant*
Lydia Corr, CPA *Deputy*
Tamara Kaizuka, CPA *Deputy*

TO: TOM BORDONARO, COUNTY ASSESSOR
FROM: JAMES P. ERB, AUDITOR-CONTROLLER 
DATE: JULY 15, 2013
SUBJECT: CASH PROCEDURES REVIEW OF THE ASSESSOR'S OFFICE CONDUCTED ON
OCTOBER 11, 2012

Purpose

The purpose of our review was to determine compliance with the County Auditor-Controller's Cash Handling Policy and to establish accountability for the cash on hand at the time of the count, and to determine compliance with the County IT Acceptable Use Policy Acknowledgement signature requirements.

Scope

Our review included physically counting all cash on hand for October 11, 2012 and reconciling the amount to the department's accountability figures. We examined cash receipts and compared the 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 inquiries of departmental staff and direct observations.

Additionally we tested for compliance with the County of San Luis Obispo Information Security Program's requirement that employees annually sign the Acceptable Use Policy Acknowledgement form.

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, the department is in general compliance with the Cash Handling Policy, and the employees signed the Information Technology Acceptable Use Policy Acknowledgement form in a timely manner. During fieldwork we identified some areas where improvements could be made, and we immediately provided the Department with suggestions for making these improvements. Suggestions for improvement are made for issues that the auditor considers not to be of an immediate serious nature and/or for issues which the department is able to correct at the time of the audit. Unlike formal audit findings, written departmental responses are not required for these issues. Our suggestions are detailed in the Suggested Improvements section below.

Suggested Improvements

1. Staff Certification of Cash Handling Policy

Not all cash handling staff had certified in writing that they have read the County Auditor-Controller's Cash Handling Policy (Policy). The Policy is required reading for all staff who handle cash. The Assessor's staff overlooked the process where employees must certify in writing that they have read the policy due to conversion of the policy to an electronic format. Written acknowledgement by County employees that they have read the Policy helps ensure consistent Countywide procedures for cash handling. Subsequent to fieldwork, we received verification that all employees with cash handling responsibilities had certified that they had read the cash handling policy.

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