



# COUNTY OF SAN LUIS OBISPO

AUDITOR • CONTROLLER • TREASURER • TAX  
COLLECTOR • PUBLIC ADMINISTRATOR

## Law Library Cash Procedures & Internal Control Review

January 2015

**JAMES P. ERB, CPA**  
**Auditor-Controller**  
**Treasurer-Tax Collector-Public Administrator**



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TO: RITA L. NEAL DEPARTMENT, COUNTY COUNSEL

FROM: JAMES P. ERB, CPA, AUDITOR-CONTROLLER-TREASURER-TAX COLLECTOR 

DATE: JANUARY 15, 2015

SUBJECT: CASH PROCEDURES AND INTERNAL CONTROL REVIEW OF THE LAW LIBRARY  
CONDUCTED ON NOVEMBER 5, 2014

Our office recently completed a cash procedures and internal control review of the San Luis Obispo County Law Library that took place on November 5, 2014.

## Purpose

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

## Scope

The scope of our review included cash and receipts on hand on November 5, 2014 as well as deposits for the prior three months. Additionally, we reviewed the department's depository accounts. County IT Acceptable Use Policy Acknowledgements signed in the past calendar year were also sampled and examined.

## Methodology

We conducted our review in conformance with the *International Standards for the Professional Practice of Internal Auditing*. The International Standards for the Professional Practice of Internal Auditing require that the internal audit activity be independent and internal auditors be objective in performing their work. The Standards also require that internal auditors perform their engagements with proficiency and due professional care; that the internal audit function be subject to a program of quality assurance; and that the results of engagements are communicated.

Our review included physically counting all cash on hand for November 5, 2014 and reconciling the amount to the department's accountability figures. We examined cash receipts and compared the amounts to the corresponding receipts total 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.

### 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 Law Library is in general compliance with the Cash Handling Policy.

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