

Highlights

Internal Audit Report to the Board of Supervisors

Why We Did This Review

The focus of this year's cash count was to deter theft and to promote good cash-handling practices. Cash is particularly susceptible to theft or loss.

What We Recommend

Fund custodians should:

- Deposit cash overages as miscellaneous revenue
- Investigate cash shortages and report significant findings to the Department of Finance
- Ensure petty cash advances are supported by official withdrawal requests
- Ensure cash and other monetary receipts are secure from theft and loss
- Direct all personnel responsible for handling petty cash or change fund monies to be familiar with County Policy A2500

We issued individual reports to each of the agencies included in this review.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.



For more information, please contact Richard Chard, at 602-506-7539 or rchard@mail.maricopa.gov

Surprise Cash Counts

Cash Funds are Generally Well-Controlled

We counted 22 petty cash and change funds totaling \$10,835 from 12 County departments. Our review found that the majority of the funds were balanced, secured, and had supporting documentation.

What We Found

Some Cash Funds are Not Adequately Managed

We noted various deficiencies, including cash shortages totaling \$22, cash overages totaling \$134, and insufficient fund security. The following table summarizes our findings.

Department / Fund Amount (C)=Change Fund, (P)=Petty Cash Fund	Over/(Under)	Secured
Animal Care & Control \$250 (C)	-	Yes
Animal Care & Control \$1,050 (P)	\$ (10.00)	Yes
Community Development \$100 (P)	-	No
County Assessor \$430 (P)	(4.80)	Yes
County Attorney-Travel \$2,000 (P)	(3.00)	Yes
County Attorney-General \$700 (P)	29.60	Yes
County Attorney-Check Enforcement \$150 (C)	-	Yes
Equipment Services \$900 (P)	-	Yes
Human Services \$550 (P)	-	Yes
Library District-Gila Bend Branch \$130 (C)	(4.24)	Yes
Library District-SE Regional Branch \$1,000 (C)	76.15	No
Library District-Avondale Branch \$500 (C)	-	Yes
Office of Legal Advocate \$200 (P)	18.52	Yes
Risk Management \$100 (P)	-	Yes
Solid Waste (SW) \$500 (P)	10.04	Yes
SW-Cave Creek Transfer Station \$50 (C)	-	No
SW-Rainbow Valley Transfer Station \$50 (C)	-	Yes
SW-Tire Recycling Facility \$50 (C)	-	Yes
SW-Misc. Funds \$75 (C)	-	Yes
Downtown Superior Court \$450 (C)	-	Yes
San Tan Superior Court \$600 (C)	-	Yes
University Lakes Justice Court \$1,000 (C)	-	Yes