From: Wolf, Brian (SAO)
To: Vickie Clelland; Steve Minnis
Subject: RE: Sheriff Cash
Date: Tuesday, August 20, 2024 11:18:00 AM

Vickie,

I assume you are talking about the cash receipting process. If so, from our discussion the Sheriff's Office continues to have control deficiencies regarding the cash receipting process. Below is a draft audit recommendation. We can schedule a meeting to discuss further if you'd like.

Cash receipts are transferred between Sheriff's Office employees without adequate documentation to support that both parties agree on the amount of funds transferred. Without adequate documentation of the transfer of custody, it would be difficult for the County to assign responsibility for a loss, should one occur. There is no independent reconciliation of receipts to deposits to ensure all funds were deposited intact. The employee responsible for preparing the deposit and taking the deposit to the Treasurer is also responsible for reconciling receipting activity to Treasurer deposits. This should be done by someone independent of cash handling responsibilities.

We recommend the Sheriff's Office reevaluate its cash receipting processes and strengthen internal controls to ensure the safeguarding of public resources. Specifically, we recommend the County:

- Document the transfer of custody of cash receipts between employees to ensure the accountability of funds.
- Perform an independent reconciliation of cash receipts to deposits to ensure all funds receipted are deposited intact and timely.

Brian

From: Vickie Clelland <clelland@co.skamania.wa.us>
Sent: Tuesday, August 20, 2024 11:04 AM
To: Wolf, Brian (SAO) <brian.wolf@sao.wa.gov>; Steve Minnis <sminnis@co.skamania.wa.us>
Subject: Sheriff Cash

External Email

Brian,

After we spoke, I thought about the Sheriff cash. I believe we spoke about it, and you are okay with the way it is at this time but I want to make sure.
So, if you want to talk about it just let me know what time would be good for you.

Warm Regards,

Vickie Clelland

Skamania County Treasurer
509-427-3757
Office Hours-Monday-Thursday 7:30am – 5:30pm