From:	Wolf, Brian (SAO)
To:	Steve Minnis
Cc:	Heidi Penner
Subject:	Sheriff"s Office - Cash receipting
Date:	Thursday, July 18, 2024 7:50:00 AM
Attachments:	image001.png

Hi Steve,

I have reviewed your updated response for cash receipting. My understanding is the cashiers reconcile their own cash drawers. Are the cashiers the only ones that handle the money, meaning after they count the money they place it in a sealed bank bag and it is not recounted by anyone else at the Sheriff's Office? Or is the money provided to you to recount to confirm their reconciliation? If so, is there any documentation showing a change in custody?

Part of our recommendation last audit was the following:
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.

You mentioned you prepare the transmittals, take the funds to the Treasurer for deposit, and confirm the deposit amounts match what was receipted. The risk is that if not all the receipted funds were deposited with the Treasurer, who would identify that? If the only person who would identify this is yourself who handles the money, then there is a lack of segregation of duties.

Brian Wolf, CPA
Assistant State Auditor, Office of the Washington State Auditor
(360) 726-4805| www.sao.wa.gov