

## Ken Burke, CPA


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### Report No. 2014-21

TO: Martin Rose, Chief Information Officer

FROM: Hector Collazo, Jr., Inspector General/Chief Audit Executive  
Division of Inspector General 

DIST: Ken Burke, CPA, Clerk of the Circuit Court and Comptroller  
Claretha Harris, Chief Deputy Director, Finance Division  
Greg Carro, BTS Manager

SUBJECT: Unannounced Audit of the BTS Administration Petty Cash Funds

DATE: July 18, 2014

This letter serves to inform you that the Division of Inspector General has completed an unannounced audit of the Petty Cash funds located at the BTS Administration office. We audited these funds on July 16, 2014.

The primary purpose of unannounced audits is to reconcile the funds to ensure that the appropriate internal controls, safeguards, and policies and procedures are being followed, safeguarding the county funds under your departmental control.

This unannounced audit reconciled to the authorized amount and all funds were accounted for. The department's internal controls and safeguarding of petty cash funds are adequate; however, the audit did note two issues in regards to compliance with existing documented policies and procedures for Petty Cash funds.

### **Petty Cash Funds Are Not Counted Every Month By A Supervisor Of The Custodian.**

The BTS Administration's petty cash funds are not counted and balanced monthly by the supervisor of the custodian of this fund, or by another designee. The fund custodian was not aware of the requirement to have her supervisor count the fund monthly.



The Finance Department's Petty Cash and Change Funds' policy and procedures state that, "at a minimum each fund should be counted and balanced monthly by the supervisor of the custodian or other designee." Cash fund policies and procedures are controls that are designed to safeguard cash. Non-compliance with policies and procedures can increase the risk of misuse of these funds.

**We recommend** that the supervisor of the custodian, or appointed designee, count and balance the petty cash fund on a monthly basis to comply with the Finance Department policy and procedures.

### **Receipts Are Not Being Submitted For Reimbursement On A Timely Basis.**

Approximately 75% of the BTS Petty Cash funds counted were represented by receipts that had not yet been submitted for reimbursement. The Finance Department's Petty Cash and Change Funds' policy and procedures state that, "the fund should be reimbursed when approximately 50% of the base fund has been expended."

**We recommend** that the fund custodian submit these receipts for reimbursement more frequently in order to comply with the Finance Department policy and procedures.

We appreciate your staff's cooperation and assistance during this audit.