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Report No. 2015-27

TO: Tim Closterman, Director
Communications

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
Susan Morse, Manager, Communications

SUBJECT: Unannounced Audit of the Communications Department
Imprest Petty Cash Funds

DATE: July 29, 2015

This letter serves to inform you that the Division of Inspector General has completed an unannounced audit of the Communications Department Imprest Petty Cash Funds. We audited this fund on July 22, 2015.

The objectives of our audit were to:

Reconcile the Imprest Petty Cash Fund and to ascertain that the appropriate internal controls, safeguards, and policies and procedures are being followed, safeguarding the county funds under your departmental control.

All Imprest Petty Cash Funds did reconcile to the authorized amounts, and were accounted for. The department's internal controls and safeguarding of Imprest Petty Cash Funds are adequate. No exceptions were noted.

Our audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and the *Principles and Standards for Offices of Inspector General*, and accordingly, included such tests of records and other auditing procedures as we considered necessary in the circumstances.

We appreciate your staff's cooperation during this audit.



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