

Ken Burke, CPA


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Report No. 2015-42

TO: Beverly Waldron, Interim Director
Human Resources

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
Peggy Sellards, Executive Administrative Secretary, Human Resources

SUBJECT: Unannounced Audit of the Human Resources Petty Cash Fund

DATE: November 20, 2015

This letter serves to inform you that the Division of Inspector General has completed an unannounced audit of the Human Resources Petty Cash Fund on November 17, 2015.

The objective of our audit was to reconcile the Petty Cash Fund and ascertain that the appropriate internal controls, safeguards, and policies and procedures are being followed, safeguarding the county funds under your departmental control.

The fund reconciled to the authorized amount and was accounted for. The department's internal controls and safeguarding of this fund are adequate, and the policies and procedures are being followed.

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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