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Report No. 2017-22

TO: Randi Kim, Director
Utilities Department

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
Hans Bollenbacher, Section Manager, Maintenance Division

SUBJECT: Unannounced Audit of the North General Maintenance Division (GMD)
Petty Cash Fund

DATE: November 7, 2017

This letter serves to inform you that the Division of Inspector General has completed an unannounced audit of the North GMD Petty Cash Fund on September 28, 2017.

The objective of our audit was to reconcile the 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.

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.

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

We appreciate your staff's cooperation during this audit.



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