



**AUDIT REPORT  
CASH COUNT  
TREASURER'S OFFICE**

**FOR APRIL 13, 2018**

**Ernest Harvin, CIA  
Internal Audit Function  
Doña Ana County**

MEMORANDUM

April 17, 2018

Eric Rodriguez, Treasurer  
Doña Ana County  
845 N. Motel Blvd  
Las Cruces, NM 88007

Attached is our audit report regarding the Cash Count and Petty Cash Audit, conducted on 13 April 2018. While the Internal Audit Function consists of the County's Internal Auditor and five Board of County Commissioners selected Internal Audit Advisory Committee members, only the Internal Auditor conducted the audit and prepared this report.

On behalf of the entire Internal Audit Function, I should like to thank the County Treasurer and his staff for the assistance and cooperation they extended during our brief audit. All of their valuable time and efforts in providing information and explanations are greatly appreciated.

Respectfully submitted,

Ernest Harvin, CIA  
Internal Auditor, Doña Ana County

Cc: Fernando Macias, County Manager  
Chuck McMahon, Assistant County Manager (Operations)  
Vincent Pokluda, Assistant County Manager (Administration)

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Eric Rodriguez, County Treasurer

## EXECUTIVE SUMMARY

I performed an unannounced cash-count audit in the Treasurer's Office on April 13, 2018, with the objectives of verifying that cash accountability and intake transactions are completely, timely, and accurately recorded. I reviewed Balance Reports from each cashier, as well as Petty Cash Reports for the following sources of currency:

- 1) Petty Cash
- 2) Vault Cash
- 3) Cash<sup>1</sup> (checks/money orders, and credit card income) for seven Cashiers

The Treasurer's Office handles a major portion of the County's revenue on a daily basis. Accounting for such a large stream of County income dictates that controls are in place and efforts are made to keep accurate counts of current and incoming revenue. Cash audits, which are to be conducted at least annually by persons external to the Treasurer's Office, serve to verify proper accountability.

Based on the audit, I found no discrepancies and it appears that cash receipts and cash accounting processes are operating effectively in the Treasurer's Office. The Internal Audit function is planning a more in-depth audit of accounting procedures within the Treasurer's Office, which we estimate to begin in June of 2018.

### Introduction

Cash count and petty cash audits are conducted on an annual basis within Doña Ana County. In the absence of an Internal Auditor, the Financial Services Department has conducted these unannounced audits. As this is an audit function, the Internal Auditor assumed the duty of conducting the cash-count audit of the Treasurer's Office.

Our work was limited to those areas specified in the Objectives, Scope, & Methodology section of this report.

### Background

As stated on the Doña Ana County website, the Treasurer's Office is the property tax collector for the County of Doña Ana, City of Las Cruces, Las Cruces, Hatch and Gadsden Public Schools, the State of New Mexico, and other taxing agencies within Doña Ana County. More than 100,000 property tax bills, plus approximately 13,500 delinquency notices are received by the County Treasurer's Office annually. More details about the department can be found by accessing the following link: [Treasurer | Doña Ana County, NM \(donaanacounty.org\)](http://Treasurer|DoñaAnaCounty,NM(donaanacounty.org))

<sup>1</sup> 'Cash' is inclusive of cash equivalents

