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**CLARK COUNTY**  
WASHINGTON

AUDITOR  
GREG KIMSEY

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# Report on Internal Control Receipting Reviews

Clark County Auditor's Office  
Audit Services

Report # 09-03

October 21, 2009



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## RESULTS IN BRIEF

Audit Services attempts to review each of the County's cash funds and/or receipting functions once every two or three years to provide management with assurance that funds are being handled appropriately. In 2008 the County had 80 different cash funds and/or receipting functions. In 2009, the County had 81 different cash funds and/or receipting functions.

During the current year, reviews of 49 of these funds and/or functions, representing 61 percent, were completed. In 70 percent of these reviews, we found well controlled and managed funds, and there were no findings or recommendations made. We made 30 recommendations in the remaining reviews, including 9 reviews with 2 or more recommendations. While Audit Services performed the majority of these reviews (37), five were completed by the department or office management, two were completed by the City of Vancouver Internal Audit and five were completed by the Washington State Auditor's Office.

Our recommendations were designed to strengthen controls over cash handling and receipting procedures. These recommendations address the following areas:

- Preventive controls such as
  - Management's review of funds;
  - Developing written procedures;
  - Securing fund and or related records; and
  - Endorsing checks when received.
- Preventive and Detective controls such as
  - Reconciling and replenishing funds according to BARS;
  - Canceling receipts to prevent re-use; and
  - Depositing money in a timely manner.
- Process Improvements
  - Using over/short account when out of balance; and
  - Updating custodial records with the Treasurer's Office and Audit Services.

During 2009, there were no repeat findings or recommendations.

The attached Exhibit summarizes all work performed by Audit Services, internal departments, or office management for this calendar year.

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This report can be found on the Auditor's Office web page, under Internal Audit, Audit Reports, at [www.clark.wa.gov](http://www.clark.wa.gov).

# INTERNAL CONTROL RECEIPTING REVIEWS

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## **INTERNAL CONTROL REVIEWS**

During the course of our internal control reviews we examine the control environment for cash funds and/or receipting functions to provide management with assurance that funds are being handled appropriately. We review documentation provided for reviews performed by internal department or office management. We look for both preventive and detective controls, many of which are prescribed by the Budgeting, Accounting, and Reporting System (BARS) manual, issued by the Washington State Auditor's Office (SAO). BARS also contain some key procedural, or process requirements in addition to the controls.

There was an increase in the number of recommendations in 2009 over those made in 2008 – an increase of about 31%, from 23 to 30.

Based on those reviews completed in 2009 we share the following observations and recommendations. A summary of the funds can be found in the attached Exhibit A.

## **INTERNAL MANAGEMENT REVIEWS**

Three departments performed reviews of their cash funds and receipting functions independently from work performed by Audit Services. Documentation from these reviews is shared with and reviewed by Audit Services and added to the fund records. These same funds may also be reviewed by Audit Services during the year.

The following departments and offices perform routine and periodic reviews for authorized funds under their control. These reviews contribute to the effectiveness of management's internal control environment. **We commend** these departments and offices for their proactive approach to managing cash functions.

- Sheriff's Office performed two reviews of their petty cash funds, the Informant fund and Tactical Detectives Unit fund.
- General Services performed reviews of the Public Service Center and Court House change machines.
- Department of Community Development performed a review of their cashier change funds.

## **PREVENTIVE CONTROLS**

The following control items are considered preventive because they help management prevent fraud and theft from occurring. We made several recommendations in these categories.

### **Appropriate Review by Management**

We made five recommendations for management to take a more proactive involvement in the review and management of funds and responsibilities. Review by department management will help keep staff following policy and procedures. Most of our recommendations concerned the reconciliation of documentation and funds to help prevent the miss-use of assets. While we commend department management for performing these reviews, **we recommend** that management provide a record of that activity to Audit Services. This will help prevent duplicative reviews.

### **Develop Written Procedures**

We found two instances where there were no written procedures explaining how a program is to operate. **We recommend** that written procedures be established providing staff a guide in how to complete transactions and enact internal controls. These procedures will alert staff when the process is not performed correctly and help protect county assets.

### **Secure Funds and Related Records**

In one review we found several individuals having access to the change fund and working out of the same cash drawer. We know that there is a schedule for back-up cashiers but this does not eliminate the fact that seven people have access to the cash at any time. **We recommend** that the number of back-up cashiers be limited because it is difficult to assign responsibility and secure the funds.

There were other instances where funds and related records need improvement for example:

- Obtaining a new cash box because of a broken lock.
- Securing the cash box key in a secret location and a back-up key maintained in the master key box with administration.
- Maintaining control over gift certificates and requiring all participants to sign for certificates before receiving a certificate.
- Destroying all old check stock by shredding with 2 persons witnessing destruction.

## **Restrictive Endorsement of Checks**

In one review, we found checks in cashier cash drawers without county restrictive endorsements. **We recommend** that checks be restrictively endorsed immediately upon receipt. This provides a restriction on the check, designed to help ensure that funds are appropriately accounted for, and is both a best practice and a BARS requirement.

## ***PREVENTIVE and DETECTIVE CONTROLS***

Some controls are both preventive and detective in nature. These controls help management prevent or mitigate errors as well as prevent and detect attempts at theft or fraud.

## **Reconciliation and Replenishment of Funds**

In two instances, we found cash funds not routinely and periodically reconciled. In one of the cases, the checking account had not been reconciled to the Quicken check ledger and had not been replenished in over five months. The BARS manual spells out requirements related to the reconciliation and replenishment of cash funds<sup>1</sup>, specifically, requiring that cash be periodically counted and reconciled by someone other than the custodian. Funds should be replenished at least monthly by warrant or check, and should be subject to the same review and approval as processed invoices.<sup>2</sup>

**We recommend** all fund custodians follow BARS requirements for reconciliation and replenishment of funds. Routine reconciliation and replenishment procedures provide management with an opportunity to review fund activities and check for compliance with all fund requirements (for use, as well as for accounting procedures). Additionally, cash funds should always be replenished at the end of the fiscal year so that expenses are reflected in the proper accounting period.

## **Cancel Receipts to Prevent Re-use**

In one instance, receipts were found not to be cancelled to prevent re-use. **We recommend** that all receipts be marked paid, dated, and signed by the custodian indicating that moneys due the purchaser were reimbursed. This process will help prevent the possible miss-use of receipts for reimbursement.

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<sup>1</sup> BARS, vol. 1, part 1, chapter 3, page 8.

<sup>2</sup> Some petty cash funds with few expenditures can be replenished quarterly, but not less than annually.

## Deposits<sup>3</sup>

Making deposits in a timely manner is a preventive and detective control as well as a BARS requirement. In one review, we found the department was not making deposits in accordance with BARS.<sup>4</sup> **We recommend** that money be deposited in a timely manner.

- BARS require that monies collected should be deposited once every twenty-four hours, unless the Treasurer grants an exception. Generally, deposits are to be made within one business day. The State Auditor's Office has allowed that monies collected on a Friday can be deposited on the following Monday, without need for specific exception.
- Additionally, deposits are to be made "intact" so that the composition of check and cash received matches the mode of payment listed on the deposit slip and related receipt forms.

**We recommend** that deposits be made within one business day, and that the composition of the deposit be verified to the records at the time of the deposit (through the balancing process) in accordance with BARS. These are examples of good internal controls related to deposits that help prevent and detect errors or theft.

## ***PROCESS IMPROVEMENTS***

In addition to specific internal or management controls, there are processes that can be strengthened to improve the "control environment". The following processes were found to have weaknesses that could be improved.

### **Account Over/Short**

When a fund is over or short its authorized amount, that difference should be charged to an over/short account. This would bring the fund to its authorized level. During the current year, we found one change fund under their authorized dollar amounts. **We recommend** that the over/short account be charged every time the fund is out of balance.

### **Updating Custodial Records**

In two instances we found the custodians for one checking account and one voucher account had changed and departments did not inform the Treasurer's and internal audit offices. The custodian and alternate custodian are the persons responsible for maintaining the accounts. If these persons are not known by the treasurer and internal audit, we can not assign responsibility for the operation and safe care of these assets.

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<sup>3</sup> Deposits are to be made in a timely manner, in accordance with BARS.

<sup>4</sup> BARS, vol. 1, part 3, chapter 2, page 4; and RCW 43.09.240.

**We recommend** that the departments officially inform the treasurer and internal audit departments of the persons responsible for the operations of the funds.

### ***OTHER, MEDIUM, AND LOW RISK RECOMMENDATIONS***

Based on work conducted, there were three other, four medium, and one low risk recommendation provided to managers. The medium risk recommendations were related to up-dating records. These medium risks include:

- Completing hand written receipts, to include the mode of payment (cash/check). This is a BARS requirement that the State Auditors look for in doing their control testing work.
- Distributing fund authorizing documentation (such as a staff report) to Audit Services as well as the Treasurer's Office. This allows relevant parties to know that a fund has been approved by the Board for a given amount.
- Keeping lists of eligible participants for a program so the fund custodian knows who is eligible to receive any distribution from a fund.
- Issuing checks only for the established and authorized purpose for that fund.
- Checking account should be closed due to low or non-use.

#### **Low risk recommendation was:**

- Not storing non-county funds in the same location with county funds. Staff funds for coffee or parties should not be stored with the county's cash – change or petty cash funds. Non-county funds should be stored in separate secured locations. This includes personal property, such as an employee's purse.

Each of these recommendations was communicated during our visits and documented with a memo to the department or entity management at the conclusion of our work.

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We appreciated the assistance of County staff and management in the performance of our internal control review work and thank them for responding positively to recommendations for improvement.

## **APPENDIX A Objectives, Scope, and Methodology**

Our work with petty cash funds, change funds, checking accounts, and receipting functions includes reviewing internal controls surrounding the function, balancing cash or checking accounts to supporting records, and performing a limited review of those controls associated with the processing and depositing of payments received.

More specifically, our review work focuses on determining that

- all funds are properly authorized and at their approved amounts,
- procedures and practices are in place to ensure funds are properly safeguarded and accounted for, and
- transactions are routinely approved and records are maintained which adequately support the administration and activity of the fund.

### **Reviews Based on Risk Analysis**

In accordance with our audit work plan, approved by the Audit Oversight Committee<sup>5</sup>, Audit Services plans for and conducts internal control reviews of selected funds and cash receipting functions. In selecting funds for review, we consider

- the date of the last review;
- findings from the last review;
- financial exposure (amount);
- type of fund or account;
- management oversight of the fund; and the
- fund status (e.g. new).

These factors plus any other information related to department operations and/or concerns expressed by management or external auditors, allow us to determine where to concentrate our efforts. In some instances, department managers are proactively reviewing their own cash receipting functions and sharing their results with Audit Services.

Our work consists of an unannounced on-site visit to the department, review of written department procedures (if available), observation of the cashiering function and transactions, completion of an internal control checklist, and reconciliation of the cash to the records at the point in time of our review. We provide a summary of our results in a memorandum to the department manager.

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<sup>5</sup> Audit Services' work plan is prepared for and approved by the Audit Oversight Committee approximately every 18 months. There are three members on the committee: one County Commissioner, the Auditor, and one county citizen. In addition, the current committee has one non-voting member from the community. The County Administrator and the County Finance Director serve the committee, as does the Operations Review Manager, who is in charge of audit and review work for Audit Services.

In some cases we judgmentally sample transactions for review to determine if procedures are being followed. More extensive reviews may be performed in cases of loss or suspected loss.

**County Funds**

In 2009, Clark County and its closely affiliated agencies had a total of 17 petty cash funds, 27 change funds, 15 checking accounts, 9 voucher operations (pre-paid certificates), and 12 other areas responsible for receipting payments. Employees located in various facilities throughout the County manage these 80 areas.

The table below provides a summary of the types of funds within the County and their current authorized balances. In some instances the full authorized amount is not held by the fund.

*Table 1: Funds by Type, 2009*

| <b>Type of Fund</b>              | <b>Number in County</b> | <b>Current Balance</b> |
|----------------------------------|-------------------------|------------------------|
| Checking Accounts                | 15                      | \$125,150              |
| Cash Receipting Functions        | 12                      | N/A                    |
| Change Funds                     | 27                      | \$22,285               |
| Vouchers (pre-paid certificates) | 9                       | N/A                    |
| Petty Cash Funds                 | 17                      | \$22,600               |
| <b>Total</b>                     | <b>80</b>               | <b>\$170,035</b>       |

As a comparison, the number and balances for county funds have remained the same from 80 and \$170,135 respectively in 2008 to 80 and \$170,035 respectively in 2009.

During 2008, 25 of the total 80 funds/receipting responsibilities were reviewed resulting in 23 recommendations. In 2009, 49 funds were reviewed resulting in 30 recommendations.

| Department                                 | Type of fund | RECOMMENDATIONS 2009 |                  |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
|--|--------------|----------------------|------------------|----------------------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|----------------------|-------------------|-------|-----------------|--------------------|--|------------------------------------|
|  |              | No recommendations   | No testwork done | Reviewed by State Auditors | Account not used: close account | Account over/short | Cancel Receipts to Prevent Reuse | Develop Written Procedures | Endorse Checks When Received | Make Deposits Timely | Management Review | Other | Other: low risk | Other: medium risk | Reconcile & Replenish Fund in Accordance with BARS | Secure Fund and/or Related Records |
| Assessor's - Mapping                       | CH           |                      |                  |                            |                                 |                    |                                  |                            | x                            |                      |                   |       |                 | x                  | x  |                                    |
| Auditor - Advance Travel                   | CK           | x                    |                  |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| Auditor - Auto License                     | CH           | x                    | x                |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| Auditor - Elections                        | CH           |                      |                  |                            |                                 | x                  |                                  |                            |                              |                      |                   |       |                 |                    | x  |                                    |
| Auditor - Recording & Marriage Lic.        | CK           | x                    |                  |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| Auditor - Recording & Marriage Lic. Change | CH           | x                    |                  |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| Children's Justice Center                  | PC           | x                    |                  |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| Children's Justice Center                  | CR           |                      | x                |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| Clark County Fair                          | CH           |                      |                  |                            |                                 |                    |                                  | x                          |                              |                      |                   |       |                 |                    |  |                                    |
| Clark County Fair - non-fair activities    | CR           | x                    |                  |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| Clerk - Trust Fund Checking                | CK           |                      | x                |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| Clerk Change Fund                          | CH           |                      | x                |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| Commissioners                              | PC           | x                    |                  | x                          |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| Corrections - LEC                          | CH           |                      | x                |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| Corrections - Mabry                        | CH           |                      | x                |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| DCD - Administration                       | CH           | x                    |                  |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| DCD - Battle Ground Svc Center             | CH           |                      | x                |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| DCD - Building & Planning                  | CH           | x                    |                  |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| DCS - Access To Recovery                   | CK           |                      | x                |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| DCS - Crisis Service Program               | CK           |                      | x                |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| DCS - Crisis Service Vouchers              | V            |                      | x                |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| DCS - Partnership for Youth                | V            |                      | x                |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| DCS - Receipts                             | CR           |                      |                  |                            |                                 |                    |                                  |                            |                              |                      |                   |       | x               |                    | x  |                                    |
| DCS - Regional Support Network             | CK           |                      | x                |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| District Court - Camas                     | CH           |                      | x                |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| District Court - Downtown                  | CH           |                      | x                |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| District Court Drug Court Fee              | V            |                      |                  |                            |                                 |                    |                                  |                            |                              | x                    |                   |       |                 |                    |  |                                    |
| Drug Task Force - Car Fund                 | CK           |                      | x                |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| Drug Task Force - Drug Buy Fund            | PC           |                      | x                |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| Drug Task Force - Petty Cash               | PC           |                      | x                |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| Drug Task Force - Seizures                 | CR           |                      | x                |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| Fair Revolving Fund                        | PC           |                      | x                |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| General Services Courthouse Change Mach.   | CH           | x                    |                  |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| General Services PSC Change Mach.          | CH           | x                    |                  |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| Health - Environmental Change Fund         | CH           | x                    |                  |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| Health - HIV Case Management               | V            |                      | x                |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| Health - HIV Prevention                    | V            |                      | x                |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| Health - Tobacco Buy Fund                  | PC           |                      | x                |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| Health - Vital Records Change Fund         | CH           | x                    |                  |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| Human Resources - COBRA                    | CR           | x                    |                  |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| Juvenile Court Checking                    | CK           |                      |                  |                            |                                 |                    |                                  |                            |                              |                      |                   | x     |                 |                    |  |                                    |
| Juvenile Court Diversion                   | CH           | x                    |                  |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| Juvenile Court Petty Cash                  | PC           | x                    |                  |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| Juvenile Court Restitution Program         | CK           |                      | x                |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| Juvenile Detention movie rental program    | V            |                      |                  |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| Juvenile Detention movie rental program    | V            |                      |                  |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| Law Library                                | CH           |                      | x                |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |
| Medical Examiner                           | PC           |                      | x                |                            |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |

R = Repeat from prior year(s)

| Department                               | Type of fund | No recommendations | No testwork done | Reviewed by State Auditor | Account not used: close account | Account over/short | Cancel Receipts to Prevent Reuse | Develop Written Procedures | Endorse Checks When Received | Make Deposits Timely | Management Review | Other | Other: low risk | Other: medium risk | Reconcile & Replenish Fund in Accordance with BARS | Secure Fund and/or Related Records | Update custodial record with Treasurer's Office |
|--|--------------|--------------------|------------------|---------------------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|----------------------|-------------------|-------|-----------------|--------------------|--|------------------------------------|---|
| PA - Child Support                       | CK           |                    | x                |                           |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |   |
| PA - Petty Cash                          | PC           | x                  |                  | x                         |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |   |
| Parks - Frenchmans Bar Park              | CH           | x                  |                  |                           |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |   |
| Parks - Lewisville Park                  | CH           | x                  |                  |                           |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |   |
| Parks - Salmon Creek Park                | CH           | x                  |                  |                           |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |   |
| Parks - Vancouver Lake Park              | CH           | x                  |                  |                           |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |   |
| Public Information & Outreach            | PC           |                    |                  | x                         |                                 |                    | x                                |                            |                              |                      |                   |       |                 | x                  |  |                                    |   |
| Purchasing                               | CR           |                    | x                |                           |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |   |
| PW - C-Tran Bus Passes                   | V            |                    |                  |                           |                                 |                    |                                  |                            |                              |                      |                   | x     |                 | x                  |  |                                    |   |
| PW - ER&R                                | PC           | x                  |                  |                           |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |   |
| PW - Operations                          | CK           | x                  |                  |                           |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |   |
| PW - Real Property Services              | CR           |                    |                  |                           |                                 |                    |                                  |                            |                              |                      |                   |       | x               |                    |  |                                    |   |
| PW - Roads - 78th Street                 | PC           | x                  |                  |                           |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |   |
| PW - Roads - Admin                       | PC           | x                  |                  |                           |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |   |
| PW - Roads Permits                       | CH           | x                  |                  |                           |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |   |
| PW - Sewer Treatment Plant               | PC           |                    | x                |                           |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |   |
| PW Solid Waste-Trip Reduction Gift Cards | V            |                    |                  |                           |                                 |                    |                                  |                            |                              |                      | x                 | x     |                 |                    |  | x                                  | x   |
| PW - Survey                              | CH           |                    | x                |                           |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |   |
| Risk Management - General Liability      | CK           |                    |                  |                           | x                               |                    |                                  |                            |                              |                      | x                 | x     | x               | x                  | x  | x                                  | x   |
| Sheriff - Alarm Permits                  | CR           |                    | x                |                           |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |   |
| Sheriff - Bail And Fines                 | CK           |                    | x                |                           |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |   |
| Sheriff - Civil Change Fund              | CH           | x                  |                  |                           |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |   |
| Sheriff - Civil Imprest Checking         | CK           | x                  |                  |                           |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |   |
| Sheriff - Evidence                       | CR           |                    | x                |                           |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |   |
| Sheriff - Informant Fund                 | PC           | x                  |                  |                           |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |   |
| Sheriff - Inmate Trust Fund              | CK           |                    | x                |                           |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |   |
| Sheriff - Tactical Detectives Unit       | PC           | x                  |                  |                           |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |   |
| Sheriff - Work Release                   | CR           | x                  |                  |                           |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |   |
| Superior Court Administration            | CR           |                    | x                |                           |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |   |
| Superior Court Drug Court Fee            | V            | x                  |                  |                           |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |   |
| Treasurer - Vault and Change Funds       | CH           | x                  |                  |                           |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |   |
| Tri-Mountain Golf Course                 | CR           |                    |                  | x                         |                                 |                    |                                  |                            |                              |                      |                   |       | x               |                    |  |                                    |   |
| WSU Co-op Extension - Change             | CH           |                    | x                |                           |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |   |
| WSU Co-op Extension - Petty Cash         | PC           |                    | x                |                           |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |   |
| TOTALS                                   |              | 34                 | 34               | 5                         | 1                               | 1                  | 1                                | 2                          | 1                            | 1                    | 5                 | 4     | 1               | 4                  | 2  | 5                                  | 2   |
| REPEAT RECOMMENDATIONS                   |              | 0                  | 0                | 0                         | 0                               | 0                  | 0                                | 0                          | 0                            | 0                    | 0                 | 0     | 0               | 0                  | 0  | 0                                  | 0   |
| CH = Change Fund                         | 28           |                    |                  | \$                        | 22,285                          |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |   |
| CK = Checking Account                    | 15           |                    |                  |                           | 125,150                         |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |   |
| CR = Cash Receipting                     | 12           |                    |                  |                           |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |   |
| PC = Petty Cash Fund                     | 17           |                    |                  |                           | 22,600                          |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |   |
| V = Voucher (Pre-paid Certificates)      | 9            |                    |                  |                           |                                 |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |   |
|  | 81           |                    |                  | \$                        | 170,035                         |                    |                                  |                            |                              |                      |                   |       |                 |                    |  |                                    |   |

R = Repeat from prior year(s)