



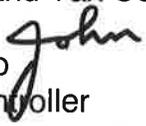
JOHN NAIMO
AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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September 2, 2015

TO: Joseph Kelly
Treasurer and Tax Collector

FROM: John Naimo 
Auditor-Controller

SUBJECT: **TREASURER'S APRIL 20, 2015 CASH COUNT**

Pursuant to Government Code Sections 26920 and 26922, the accounts and records of the County Treasurer are examined each quarter. The first phase of these examinations is counting the Treasurer and Tax Collector's (TTC) vault and teller cash, and electronic transit/bus cards.

We conducted a surprise cash count as of the close of business on April 20, 2015. The teller cash and electronic transit/bus cards we counted agreed with TTC's records. However, we noted an overage of \$175 in the vault cash (see Attachment).

We thank TTC personnel for their cooperation; it resulted in a smooth and efficient cash count. If you have any questions, please contact me, or your staff may contact Robert Smythe at (213) 253-0100.

JN:AB:RS:TK

Attachment

c: Audit Committee

LOS ANGELES COUNTY TREASURER AND TAX COLLECTOR
SCHEDULE OF COUNTED CASH
AS OF THE CLOSE OF BUSINESS ON APRIL 20, 2015

TREASURER AND TAX COLLECTOR'S CASH

<u>Location/Description</u>	<u>Per Review</u>	<u>Per TTC's Records</u>	<u>Overage (Shortage)</u>
Vault Cash	\$ 5,824.00	\$ 5,649.00	\$ 175.00 (1)
Total Collections	203,609.01	203,609.01	-
TOTAL	\$ 209,433.01	\$ 209,258.01	\$ 175.00

TREASURER AND TAX COLLECTOR - REGULAR REVOLVING FUND

<u>Description</u>	<u>Per Review</u>	<u>Per TTC's Records</u>	<u>Overage (Shortage)</u>
Change Fund Assignments:			
Teller #1	\$ 300.00	\$ 300.00	\$ -
Teller #2	300.00	300.00	-
Teller #3	300.00	300.00	-
Teller #4	300.00	300.00	-
Teller #5	300.00	300.00	-
Teller #6	300.00	300.00	-
Teller #7	300.00	300.00	-
Teller #8	300.00	300.00	-
Total Change Fund	2,400.00	2,400.00	-
Cash on Hand	2,400.00	2,400.00	-
Receipts & Miscellaneous	-	-	-
TOTAL	\$ 4,800.00	\$ 4,800.00	\$ -

(1) The vault contained a \$175 deposit that was returned from the bank which was not recorded in TTC's records. We are currently working with TTC to ensure appropriate procedures and controls are in place to account for deposits returned from the bank.

OTHER COLLECTIONS			
<u>Description</u>	<u>Per Review</u>	<u>Per TTC's Records</u>	<u>Overage (Shortage)</u>
Miscellaneous Collections	\$ -	\$ -	\$ -
MTA Inventory:			
Transit Access Passes	<u>72.00</u>	<u>72.00</u>	<u>-</u>
TOTAL	<u><u>\$ 72.00</u></u>	<u><u>\$ 72.00</u></u>	<u><u>\$ -</u></u>