



## CLARK COUNTY STAFF REPORT

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DEPARTMENT: Clerk

DATE: 5/20/2014

REQUEST: Additional \$200 cash bank for third cash drawer

CHECK ONE:                      X   Consent                           CAO

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### BACKGROUND

The Clerk's Office has two main cashiers with a third backup should one of the two main cashiers leave for an appointment during the day. The two cashiers have their own \$200 cash drawers. If one of the two leaves for the day, the third cashier has to share a cash drawer.

The auditors have always had an issue with cashiers in our office sharing cash drawers. (See attached memorandum from Auditor's Office dated 9-4-13.) In the last two months we have had several instances when balancing out at the end of the day having more money than the system states. When cashiers share a cash drawer it is very difficult to determine which cashier is making errors.

For this reason, we are requesting another \$200 bank so our third cashier has their own cash drawer.

### COMMUNITY OUTREACH

N/A

### BUDGET AND POLICY IMPLICATIONS

N/A

### FISCAL IMPACTS

Yes (see attached form)

No



### ACTION REQUESTED

Approve and direct the Treasurer's Office to tender \$200 to the Clerk's Office.

### DISTRIBUTION

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n*

Baine Wilson, Chief Deputy Clerk  
 Nikki Peterson, Office of Budget  
 John Payne, Treasurer's Office  
 Paul Harris, Auditor's Office

*Baine Wilson*  
 Name/Title *Chief Deputy Clerk*

Approved: *Tom Melke*  
 CLARK COUNTY BOARD OF COMMISSIONERS  
*May 27, 2014*  
*SR 101-14*

**FISCAL IMPACT ATTACHMENT**

**Part I: Narrative Explanation**

I. A – Explanation of what the request does that has fiscal impact and the assumptions for developing revenue and costing information

**Part II: Estimated Revenues**

Fund #/Title	Current Biennium		Next Biennium		Second Biennium	
	GF	Total	GF	Total	GF	Total
<b>Total</b>						

II. A – Describe the type of revenue (grant, fees, etc.)

**Part III: Estimated Expenditures**

III. A – Expenditures summed up

Fund #/Title	FTE's	Current Biennium		Next Biennium		Second Biennium	
		GF	Total	GF	Total	GF	Total
<b>Total</b>							

III. B – Expenditure by object category

Fund #/Title	Current Biennium		Next Biennium		Second Biennium	
	GF	Total	GF	Total	GF	Total
Salary/Benefits						
Contractual						
Supplies						
Travel						
Other controllables						
Capital Outlays						
Inter-fund Transfers						
Debt Service						
<b>Total</b>						



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**CLARK COUNTY**  
WASHINGTON

**AUDITOR**  
**GREG KIMSEY**

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## MEMORANDUM

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**Date:** September 4, 2013

**To:** Scott Webber, Clark County Clerk

**From:** Paul Harris, Internal Audit Services

**Subject:** Limited Review of Clerk's collections Unit

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On August 26, 2013 Larry Stafford and I performed a limited review of the Clerk's Collections Unit. The change fund is authorized at \$200 and balanced to the authorized amount. We did not perform any testing of transactions but did discuss internal controls with staff. While we noted an overall effective operation, we had a few recommendations related to internal controls.

- Multiple cashiers work out of a common cash drawer, making it difficult to identify the specific source of shortages or overages when the drawer does not balance. We were informed that the State Auditors did not have issue with multiple employees using a single cash drawer. However, as a best practice we **continue to recommend** that each cashier have an assigned cash drawer, and that a separate cash drawer be used when relieving the main cashier for breaks and lunch.
- In our 2011 review, we noted the hand receipt book was stored above the cash drawer. It is now being kept in the safe and we **commend** management for the improved security.
- There were unused receipts in the receipt book that had been skipped but not voided. In two cases voided receipts did not have all copies attached. The skipped receipts were unusable because the cardboard backer used to prevent print bleed through was not used; the two receipts missing copies appeared to occur during new employee training. **We recommend** staff review receipt voiding requirements, and any receipts requiring to be voided are done promptly with all copies attached.
- In reviewing the safe and its contents, we noticed loose coin lying in the bottom of the safe. **We recommend** the loose coin be deposited to your over/short account to resolve this issue.
- Also in the safe were personal checks and money orders from clients that could not be resolved, some with dates back to 2011. **We recommend** that these checks and money orders be destroyed if the citizen can't be reached to resolve the issue. This will help clean up the contents in the safe.

The design, implementation, and ongoing monitoring of internal controls are a management responsibility. Internal audit staff examines the control environment for cash-equivalents, cash funds and receipting to provide management with assurance that controls are both appropriate and functioning correctly. These limited evaluations are a service that is not an audit under the Generally Accepted Government Auditing Standards (GAGAS). However our work is authorized under *Clark County Ordinance 2.14*, as work to assist managers in the performance of their duties.

We would like to thank Rachael Ebert and the staff for their assistance and cooperation during our review. If you have any questions, please contact me at extension 4707, or Larry Stafford at extension 4795.

cc: Baine Wilson, Deputy County Clerk, Clerk's Office  
Rachael Ebert, Supervisor Clerk's Collections Unit  
Julie Swatosh-Berge, Administrative Assistant, Clerk's Office  
Sandi Hill, Accountant, Clerk's Office  
John Payne, Deputy Treasurer, Treasurer's Office  
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