

Highlights

Internal Audit Report to the Board of Supervisors/School Board

Why We Did This Review

Internal Audit conducted this review as part of our FY16 audit plan approved by the County Administrator and School Board Superintendent.

The audit focused on evaluating the funds existed for authorized amounts and were in compliance with County policies and procedures. In particular, our objectives were to:

- Verify accuracy of petty cash and cash funds through unannounced counts.
- Evaluate internal controls over the funds and compliance with County procedures.
- Determine if consumer spending funds are maintained in compliance with MHSS procedures.
- Determine if consumer medications are maintained in compliance with MHSS medication procedures.
- Report results to County and School management.

What We Recommend

We recommended internal control improvements over:

- Policy Compliance.

We issued individual reports to each of the agencies included in this review.



For more information, please contact
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Unannounced Petty Cash, Change, and Consumer Spending Funds

Cash Funds Were Generally Well-Controlled:

As of June 30, 2015, there were 46 petty cash funds totaling \$21,480 and 71 change funds totaling \$16,083 maintained at the department level within Chesterfield County. Chesterfield County Mental Health Support Services (MHSS) maintains custody of consumer spending funds on behalf of its group home residents. At April 1, 2016, there were 88 consumers with a total of \$2,800 in cash spending accounts at Group Homes operated by MHSS.

We selected a sample of 5 petty cash funds totaling \$10,800, 10 change funds totaling \$2,700 along with 12 consumer spending funds totaling \$900. Our review found that the majority of the funds were balanced, secured, and had supporting documentation.

What we found:

The following table shows the funds we tested.

LOCATION/DEPARTMENT	FUND TYPE AND AMOUNT
Building Inspections	Petty Cash \$100 Change \$200
General Services – Northern Convenience Center	6 Change totaling \$2,200
Library – Bon Air	Change \$75
MHSS: Baron Group Home Eastman Group Home Obisque Group Home	4 Consumer Funds totaling \$300 4 Consumer Funds totaling \$300 4 Consumer Funds totaling \$300
Police – Administration	Petty Cash \$200 Change \$75
Police – Special Investigations	2 Petty Cash totaling \$10,000
School Finance	Petty Cash \$500
Utilities	Change \$150

We noted one bank reconciliation was not reviewed by someone other than the person performing the reconciliation (MHSS Eastman Group Home).

Management concurred with the 1 recommendation, to be implemented July 21, 2016.

We appreciate the cooperation received from management and staff while conducting this audit.