

STATUS OF IMPLEMENTATION – AUDIT SERVICES DIVISION REPORT RECOMMENDATIONS

Audit Report Title: Cash, Check, and Credit Card Payments: Best Practices Call for Written Policies and Procedures; Departments Have Some But Not All Recommended Elements

File Number: 25-538

Audit Issued: August 2025

Status Report Date: February 2026

Department/s: Comptroller/Various Depts (Rec #3)

Open Recommendations

Recommendation #3	
<p>Recommendation - August 2025 <i>The departments included in our sample, develop and issue updated written cash handling policies and procedures that include the elements identified in this report.</i></p>	
<p>Deadlines Established Y/N?</p>	
Date	Management Comments:
Current - Jan 2026	<p>ASD Comment: With the exception of the Treasurer’s Office, all departments have updated their written cash handling policies and procedures. The Treasurer’s Office anticipates completion in time for submission of the next status report, planned for the September 2026 cycle.</p>

Recommendation #5	
<p>Recommendation – August 2025 <i>The Office of the Comptroller, working with relevant departments, should evaluate whether efficiencies would be gained by the County with consolidation of the County's third-party vendor payment contracts.</i></p>	
<p>Deadlines Established Y/N?</p>	
Date	Management Comments:
Current - Jan 2026	<p>Office of the Comptroller Update: The Office of the Comptroller, in coordination with relevant departments, has initiated efforts to evaluate and determine whether consolidation would result in operational or cost efficiencies. This review will consider current contract structures, service requirements, and potential impacts on operations. These efforts are underway and will continue throughout 2026, with findings used to inform future third-party payment contract decisions as appropriate.</p>

Newly Closed Recommendations

Recommendation #1
Recommendation - August 2025

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The Office of the Comptroller should distribute a copy of the AMOP on Cash Handling to all financial managers within the County upon approval by the AMOP Committee by the end of 2025.

Deadlines Established Y/N?

Y

Date

Management Comments:

Current - Jan 2026

Office of the Comptroller Update: The Cash Handling AMOP was approved in the December Cycle and is currently in the public feedback stage. Once the AMOP is posted to the AMOP repository, the AMOP will be sent out to all fiscal staff. This is expected no later than Feb 2026.

Recommendation #2

Recommendation – August 2025

The Office of the Comptroller should include in the Cash Handling AMOP a directive to cash handling departments to develop written procedures that appropriately address the identified best practices for cash handling.

Deadlines Established Y/N?

Y

Date

Management Comments:

Current - Jan 2026

Office of the Comptroller Update: The Cash Handling AMOP was approved in the December Cycle and is currently in the public feedback stage. This is expected to finalize no later than Feb 2026.

Recommendation #4

Recommendation – August 2025

In the Cash Handling AMOP that is currently under review, the Office of the Comptroller should include a directive to departments that handle cash to provide training to staff whenever cash handling policies and procedures are updated.

Deadlines Established Y/N?

N

Date

Management Comments:

Current - Jan 2026

Office of the Comptroller Update: This requirement was included in section B (v.) of the Cash Handling AMOP.

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Previously Closed Recommendations

None