



**COUNTY OF SAN LUIS OBISPO
BOARD OF SUPERVISORS
AGENDA ITEM TRANSMITTAL**

(1) DEPARTMENT Auditor-Controller-Treasurer- Tax Collector	(2) MEETING DATE 11/7/2023	(3) CONTACT/PHONE Kari Lekvold (805) 781-4846	
(4) SUBJECT Submittal of CliftonLarsonAllen LLP Independent Accountants' Report on the County Treasury's cash balance and accountability for the first quarter of FY 2023-24 conducted on September 7, 2023.			
(5) RECOMMENDED ACTION It is recommended the Board receive, review, and file the Independent Accountants' Report.			
(6) FUNDING SOURCE(S) General Fund	(7) CURRENT YEAR FINANCIAL IMPACT \$2,530	(8) ANNUAL FINANCIAL IMPACT \$0	(9) BUDGETED? Yes
(10) AGENDA PLACEMENT <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Presentation <input type="checkbox"/> Hearing (Time Est. _____) <input type="checkbox"/> Board Business (Time Est. _____)			
(11) EXECUTED DOCUMENTS <input type="checkbox"/> Resolutions <input type="checkbox"/> Contracts <input type="checkbox"/> Ordinances <input checked="" type="checkbox"/> N/A			
(12) OUTLINE AGREEMENT REQUISITION NUMBER (OAR) N/A		(13) BUDGET ADJUSTMENT REQUIRED? BAR ID Number: <input type="checkbox"/> 4/5th's Vote Required <input checked="" type="checkbox"/> N/A	
(14) LOCATION MAP N/A	(15) BUSINESS IMPACT STATEMENT? No	(16) AGENDA ITEM HISTORY <input type="checkbox"/> N/A Date <u>9/26/2023</u>	
(17) ADMINISTRATIVE OFFICE REVIEW Zachary A. Lute			
(18) SUPERVISOR DISTRICT(S)			



COUNTY OF SAN LUIS OBISPO

TO: Board of Supervisors

FROM: James W. Hamilton, CPA, Auditor – Controller – Treasurer – Tax Collector

DATE: November 7, 2023

SUBJECT: Submittal of CliftonLarsonAllen LLP Independent Accountants' Report on the County Treasury's cash balance and accountability for the first quarter of FY 2023-24 conducted on September 7, 2023.

RECOMMENDATION

It is recommended the Board receive, review, and file the Independent Accountants' Report.

DISCUSSION

California Government Code Sections 26920 and 26922, require quarterly reviews and reporting of the County Treasurer's statement of assets. The review may occur any time during the quarter. To comply with government code, an unannounced review was conducted at the County Treasurer's Office on September 7, 2023, and the reconciliations of records were verified. The physical cash count was performed by the County's Internal Audit Department. All other procedures were performed by the independent public accounting firm, CliftonLarsonAllen LLP.

In the attached first quarter Independent Accountants' Report, CliftonLarsonAllen LLP states cash funds of \$16,823,445 were accounted for and balanced to the Treasurer's Daily Cash Report. Investments in the County Treasury totaled \$1,568,941,376 and were reconciled from investment reports to the Treasurer's Daily Report. The investments were also reviewed and found to be in compliance with the current County Treasury's Investment Policy. Total funds in the County Treasury on September 7, 2023, were \$1,585,764,821.

OTHER AGENCY INVOLVEMENT/IMPACT

The cash procedures were conducted at the County Treasury.

FINANCIAL CONSIDERATIONS

Audits of the County Treasury cost \$2,530 per quarter and are funded by the General Fund.

RESULTS

Quarterly cash and investment reviews of the Treasury fulfill Government Code requirements and inform the Board of Supervisors and the public on the status of the County Treasury.

ATTACHMENTS

1 Independent Accountants' Treasury Report Q1 FY 2023-24

**COUNTY OF SAN LUIS OBISPO
QUARTERLY CASH COUNT
FIRST QUARTER
FISCAL YEAR 2023-24**



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**COUNTY OF SAN LUIS OBISPO
QUARTERLY CASH COUNT
TABLE OF CONTENTS
FIRST QUARTER FISCAL YEAR 2023-24**

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES	1
TREASURER'S DAILY REPORT	3
ATTACHMENT A – CASH COUNT REPORT	4



INDEPENDENT ACCOUNTANTS' REPORT

Board of Supervisors
County of San Luis Obispo
San Luis Obispo, California

We have performed the procedures enumerated below on the proper balance and accountability of cash as directed by California Government Code Sections 26920 and 26922 for the quarter ended September 30, 2023. The County of San Luis Obispo's management is responsible for the safe keeping of cash and preparation of cash reconciliations.

The County has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of determining the proper balance and accountability of cash in the County Treasury at quarter end. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

1. We obtained the Treasurer's Daily Report for the randomly selected date of September 7, 2023, to perform the unannounced cash count. As directed by California Government Code Sections 26920 and 26922, an unannounced cash count was conducted at the County Treasurer's Office on September 7, 2023, and cash funds of \$16,823,445.28 were accounted for and balanced to the Treasurer's Daily Report. Total funds in the County Treasury on September 7, 2023, were \$1,585,764,821.09.

Results: Procedure performed with no exceptions.

2. We were engaged to count the cash on hand at the Treasurer's office at a randomly selected date for the September 30 quarter and compared the count to the Treasurer's Daily Report (TDR) maintained by the Treasurer or obtain a physical cash count report from the County of San Luis Obispo Internal Audit department.

Results: We obtained the physical cash count report from the County of San Luis Obispo Internal Audit department and have included it as attachment A.

3. We re-computed the reconciliation for the US Bank Main account and compared all stated bank cash balances to the bank statements.

Results: Procedure performed with no exceptions.

4. We re-computed the reconciliation and compared the stated investment balances to the investment reports.

Results: Procedure performed with no exceptions.

5. We traced reconciling items greater than \$500,000 reflected on the Treasurer's Cash Reconciliation to the subsequent bank statement and list dates items cleared.

Results: Procedure performed with no exceptions. All reconciling items appeared on the September 7, 2023, subsequent bank statement.

6. We obtained the County Treasury's Investment Policy and listing of the Treasurer's investments at the randomly selected date. We compared the listing of the Treasurer's investments to the authorized investments summarized in the County's Investment Policy and California Government Code Section 53601.

Results: Procedure performed with no exceptions.

We were engaged by the County of San Luis Obispo Board of Supervisors to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the proper balance and accountability of cash in the County Treasury at quarter end. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the County of San Luis Obispo and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of County of San Luis Obispo, management and the Board of Supervisors and is not intended to be, and should not be, used by anyone other than these specified parties.



CliftonLarsonAllen LLP

Roseville, California
September 28, 2023

<p>DISBURSEMENT SUMMARY:</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>US Bank Control Disb.</td><td style="text-align: right;">670,865.93</td></tr> <tr><td>EBT</td><td style="text-align: right;">46,165.52</td></tr> <tr><td>FSA/HSA</td><td style="text-align: right;">14,738.62</td></tr> <tr><td>Vendor Pay</td><td style="text-align: right;">4,938,341.41</td></tr> <tr><td>APD</td><td style="text-align: right;">6,231,868.20</td></tr> <tr><td>SDU</td><td style="text-align: right;">6,665.46</td></tr> <tr><td>Deferred Comp</td><td style="text-align: right;">418,613.44</td></tr> <tr><td>SLOCOE CalSTRS</td><td style="text-align: right;">4,367,896.56</td></tr> <tr><td>Cuesta Envoy</td><td style="text-align: right;">400.00</td></tr> <tr><td colspan="2"> </td></tr> <tr><td>TOTAL DISBURSEMENTS:</td><td style="text-align: right;">16,695,555.14</td></tr> <tr><td>*Rev Wt #4370221</td><td style="text-align: right;">(360.02)</td></tr> </table>	US Bank Control Disb.	670,865.93	EBT	46,165.52	FSA/HSA	14,738.62	Vendor Pay	4,938,341.41	APD	6,231,868.20	SDU	6,665.46	Deferred Comp	418,613.44	SLOCOE CalSTRS	4,367,896.56	Cuesta Envoy	400.00			TOTAL DISBURSEMENTS:	16,695,555.14	*Rev Wt #4370221	(360.02)	<p>INVESTMENT PURCHASE SUMMARY:</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>CalTrust (daily balance)</td><td style="text-align: right;">69,773,365.59</td></tr> <tr><td>LAIF (daily balance)</td><td style="text-align: right;">36,500,000.00</td></tr> <tr><td>PIMMA (daily balance)</td><td style="text-align: right;">75,000,000.00</td></tr> <tr><td>PLCMT DEP (daily balance)</td><td style="text-align: right;">100,000,000.00</td></tr> <tr><td colspan="2"> </td></tr> <tr><td>AGENCIES</td><td></td></tr> <tr><td>SUPRANATIONALS</td><td></td></tr> <tr><td>TREASURIES</td><td></td></tr> <tr><td colspan="2"> </td></tr> <tr><td>TOTAL INV. PURCHASES:</td><td style="text-align: right;">281,273,365.59</td></tr> </table>	CalTrust (daily balance)	69,773,365.59	LAIF (daily balance)	36,500,000.00	PIMMA (daily balance)	75,000,000.00	PLCMT DEP (daily balance)	100,000,000.00			AGENCIES		SUPRANATIONALS		TREASURIES				TOTAL INV. PURCHASES:	281,273,365.59																																				
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COUNTY OF SAN LUIS OBISPO

ATTACHMENT A- CASH COUNT REPORT

FIRST QUARTER FISCAL YEAR 2023-24

Cash Count of Change Fund
Employee Who Counted the Cash: Michael McHaney
Date of Count: 9-7-2023
Change Fund Custodian: Michael McHaney
Location of Change Fund: 1055 Monterey St, D-290, San Luis Obispo, CA 93408

CASH ON HAND (VAULT):

Bills			
360	x	100.00 =	\$36,000.00
60	x	50.00 =	3,000.00
200	x	20.00 =	4,000.00
0	x	10.00 =	0.00
200	x	5.00 =	1,000.00
0	x	2.00 =	0.00
400	x	1.00 =	400.00
Total Bills			\$44,400.00 a

CASH ON HAND (DRAWER 1):

Bills			
6	x	100.00 =	\$600.00
3	x	50.00 =	150.00
50	x	20.00 =	1,000.00
121	x	10.00 =	1,210.00
25	x	5.00 =	125.00
0	x	2.00 =	0.00
88	x	1.00 =	88.00
Total Bills			\$3,173.00 b

Loose Coin			
15	x	\$ 1.00 =	\$15.00
15	x	0.50 =	7.50
133	x	0.25 =	33.25
82	x	0.10 =	8.20
101	x	0.05 =	5.05
48	x	0.01 =	0.48
Total Loose Coin			\$69.48 c

Rolled Coin			
0	x	25.00 =	\$0.00
0	x	10.00 =	0.00
20	x	10.00 =	200.00
21	x	5.00 =	105.00
11	x	2.00 =	22.00
6	x	0.50 =	3.00
Total Rolled Coin			\$330.00 d

Dollar
Half Dollar
Quarter
Dime
Nickel
Penny

Total Currency	a + b + c + d	\$47,972.48
Total Checks		0.00
Total Credit Cards		0.00
Total Cash on Hand		\$47,972.48

CASH ACCOUNTABILITY:

Receipts Used:		
Beginning Number		
Ending Number		
Receipts Amount		\$0.00
Total Cash Balance from TDR		47,972.48
Overage (Shortage)		\$0.00*

* Total Cash on Hand - Total Cash Accountability