

# The Office of County Internal Audit

## Office of the District Attorney - Cash Handling

#23/24-4

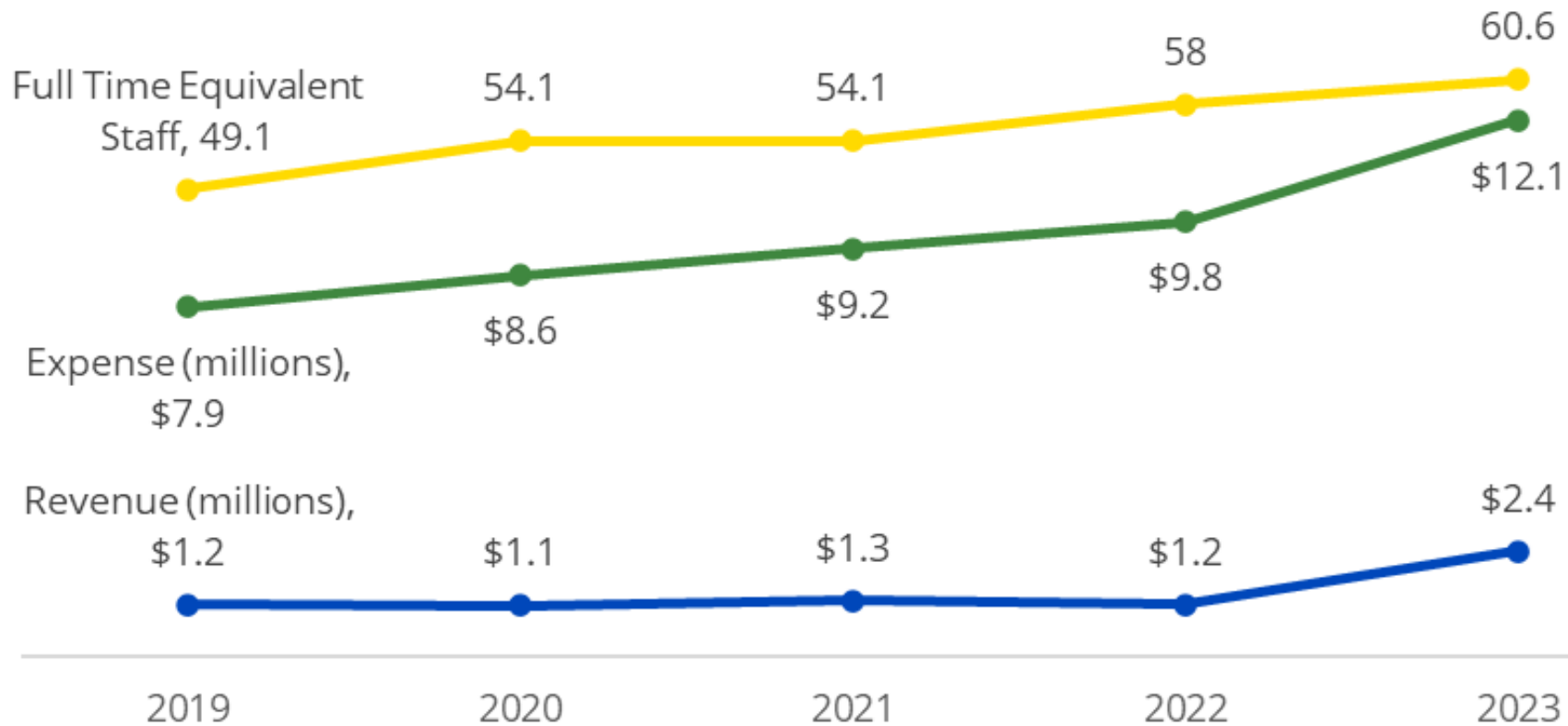


AUDIT COMMITTEE | DECEMBER 8, 2023

# Department Background

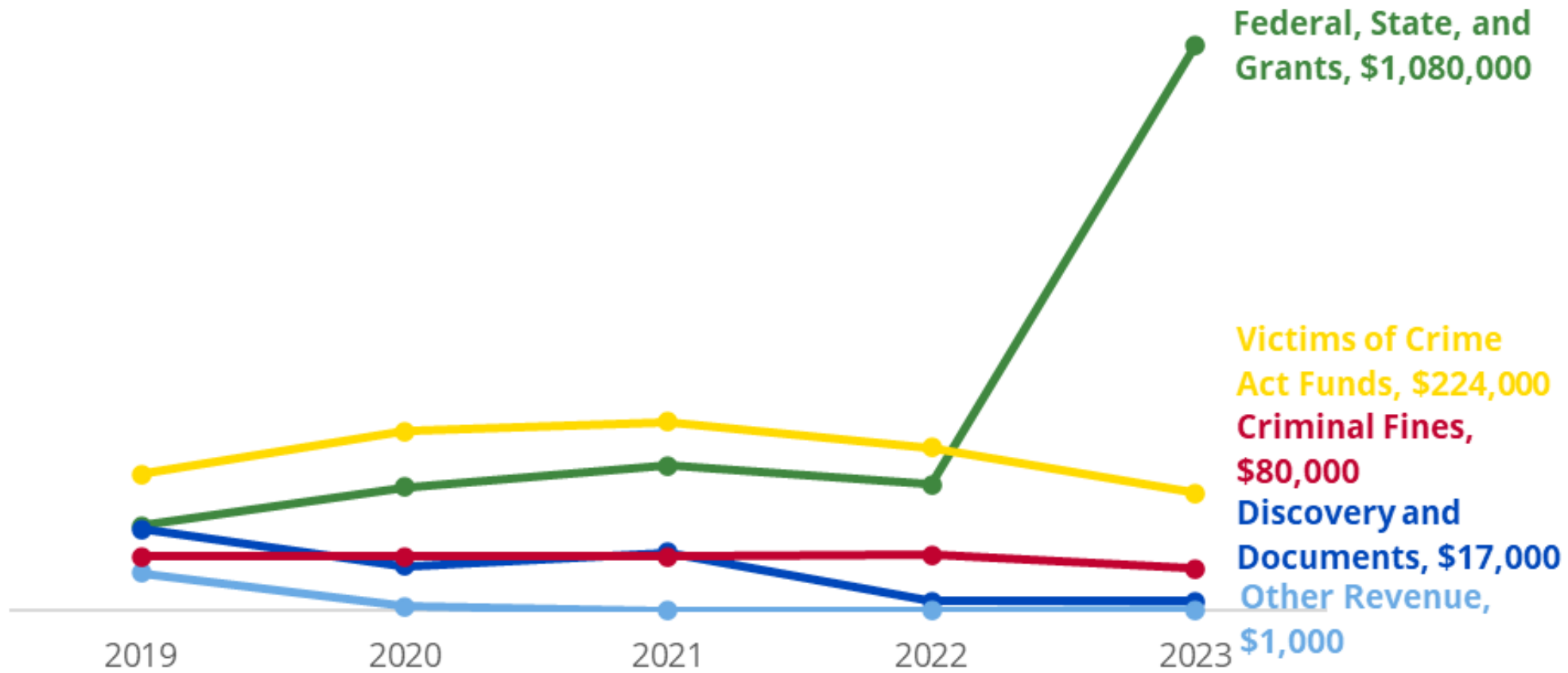
## Staff, Expenses, and Revenue

have all trended up since 2019



# Most Revenue Remained Steady

Most revenues remained steady. **Grants** increased while **discovery and document fees** decreased.



# No Daily Deposits

# No # Receipts



## DEPOSIT SLIP

DEPARTMENT NAME District Attorney DATE 21-Sep-22 RECEIPT NO. A 57102677

REMITTED BY \_\_\_\_\_  
(IF CHECK IS FROM STATE, FEDERAL OR OTHER SPECIAL DISTRICTS)

DISTRIBUTION			
DESCRIPTION	FUND	ACCOUNT NUMBER	AMOUNT
Discovery payment -	Org=0011150	obj. 335027	
NAME	Check #	Invoice #	
[REDACTED]	Cash	22CR34071	\$40.00
[REDACTED]	5238	164124	\$40.00
[REDACTED]	230	165793	\$40.00
[REDACTED]		165663, 22CR38343, 22CR39193, 165508, 165458, 22JU03078, 164989, 164846, 164729	\$345.00
[REDACTED]	1294	166351	\$40.00
[REDACTED]	8020	166351	\$40.00
[REDACTED]	8019	166265	\$40.00
[REDACTED]	8018	166112	\$40.00
[REDACTED]	8017	165971	\$60.00
[REDACTED]	8033	166377	\$40.00

# Since 2019

TOTAL CASH: \$40.00  
TOTAL CHECKS: \$645.00  
TOTAL DEPOSIT: \$685.00

Received By \_\_\_\_\_ DATE 9/21/2022 Prepared By: [REDACTED]



# Missing Controls Fraud Opportunity



**0.1%**  
Of All Revenue



# Recommendation

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## ***Update accounting procedures***

- ***comply with the Cash Handling Policy***
- ***decrease the chance cash is stolen.***

Governance



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# Questions?



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# Thank you

