

MARICOPA COUNTY SHERIFF'S OFFICE

Memorandum



Joseph M. Arpaio, Sheriff

To: Capt. D. Munley #777
Division Commander
Bureau of Internal Oversight

From: Senior Auditor Ronda Jamieson
Bureau of Internal Oversight

Subject: March, 2016 Cash Funds Inspection
#2016-0042

Date: April 21, 2016
Review Period:
March 1-31, 2016

Background:

The Bureau of Internal Oversight (BIO) inspects 100% of all MCSO divisions with cash funds to ensure compliance with MCSO policies. The purpose for inspection of cash funds is to determine compliance with office policies and promote proper supervision. Cash Funds will be uniformly inspected utilizing a matrix developed by the Bureau of Internal Oversight. The following procedures, which are outlined in GD-12, Collecting, Safeguarding and Disbursing Cash and GN-9, Undercover and Investigative Funds Accountability, will be used in the matrix:

Matrix Procedures:

- Monthly reports must be prepared and submitted, accounting for all monetary transactions for the period
- Entries on the front of the log must coincide with the explanations and amounts listed on the back of the log
- All expenditures must have a receipt or memo documenting the expenditure
- Expenditures related to a specific case shall have the Incident Report (IR) number documented with the expenditure unless prohibited due to the case sensitivity; in which case, it must be approved by the division commander
- Expenditures related to food shall list all persons served, IR number, and reason for expense
- All expenditure activity recorded on the log must use the correct expenditure codes, be signed by the employee, and submitted to the supervisor for review on a monthly basis
- Supervisor shall review the logs for approval and submit to the Fund Custodian
- Fund Custodian shall include all Expenditure logs on the Summary Expenditure Log
- All Expenditure Logs, Summary Expenditure Log, and Carryover Sheets shall be reviewed and approved by the division commander
- A second signature of higher command is required on Financial Statements verifying that the data is correct
- Financial Statements and Expenditure Logs shall be completed and forwarded to MCSO Finance by the fifth working day of each month
- When not being counted and/or disbursed cash kept on hand is maintained in a safe or locked up in a controlled environment

Authorities:

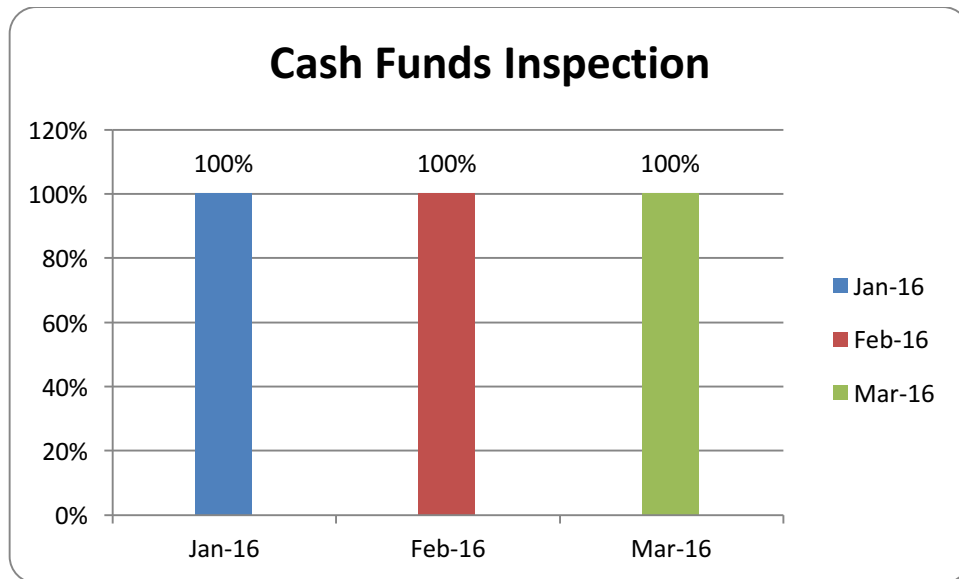
MCSO Policy GD-12, Collecting, Safeguarding, and Disbursing Cash
MCSO Policy GN-9, Undercover and Investigative Funds Accountability

Observations:

For the month of March, 2016 an Auditor inspected 100% of all divisions with cash funds. The auditor reviewed monthly cash reports, storage balancing forms, safe logs, cash count sheets, financial statements and expenditure logs, summary expenditure logs, and carryover sheets; it was determined there were no exceptions.

Findings:

Following the Bureau of Internal Oversight’s cash fund inspection for the month of March 2016 it was determined MCSO had a 100% compliance rate, as illustrated in the graph below:



Recommendations:

Supervisors should continue to ensure that all personnel are complying with MCSO Policy and Procedures relating to Safeguarding Cash and Undercover and Investigative Funds.

Inspection Focus: March 2016 Cash Funds Inspection
Date Inspection Started: April 13th, 2016
Date Completed: April 21st, 2016
Timeframe Inspected: March 1st to March 31st, 2016
Assigned Inspectors: Senior Auditor Ronda Jamieson #B3178

I have reviewed this inspection report.



Captain Dave Munley
Division Commander
Audits and Inspections

04/25/2016
Date



Deputy Chief Bill Knight
Bureau Commander
Bureau of Internal Oversight

04/25/2016
Date