

**Nassau County Sheriff's Office
Audit of Petty Cash Accounts and Fixed Assets
Corrective Action Plan**

	RECOMMENDED ACTION	REPORT AUDIT NUMBER	IMPLEMENTATION STATUS
1	Petty Cash: Sheriff - Transporting Inmates \$6,000 Petty Cash Account: 1) The petty cash custodian should contact the Comptroller's Office to resolve the \$237.49 shortage.	N/A	We have started reconciliation of our petty cash accounts and reports to your office will follow.
2	Petty Cash: Sheriff - Family Court Unit \$1,000 Petty Cash Account: 1) The petty cash custodians for each shift should have a copy of the Comptroller's Office Petty Cash Control Directive and adhere to it. 2) The petty cash custodian should contact the Comptroller's Office to resolve the \$150.63 shortage. 3) Bank reconciliations should be prepared monthly. 4) Each shift should have a petty cash custodian and an alternate.	N/A	After reviewing your directive on the administration of petty cash accounts, these actions should insure compliance. We have started reconciliation of our petty cash accounts and reports to your office will follow. The following personnel have been designated as alternate petty cash custodians: Elaine Venza - Civil Unit; Diane Mastropoulo - Family Court Unit.
3	Petty Cash: Sheriff - Civil Unit \$100 Petty Cash Account and Headquarters \$200 Petty Cash Account: 1) The department head should notify the Comptroller's Office of the name of the petty cash custodian and alternate. 2) The petty cash custodian and alternate should adhere to the Comptroller's Office Petty Cash Control Directive.	N/A	The following personnel have been designated as alternate petty cash custodians: Sergeant David Mackintosh - Civil Unit; Diane Mastropoulo - Family Court Unit. After reviewing your directive on the administration of petty cash accounts, these actions should insure compliance.
4	Fixed Assets: 1) The Sheriff's Department must appoint an official inventory custodian and whose name must be submitted to the Comptroller's Office. 2) The department head should request FAACS access and training for the inventory custodian. 3) The physical assets found that were not in FAACS should be entered into FAACS. 4) The department inventory custodian must conduct a physical inventory. The physical inventory should be reconciled to FAACS. The inventory custodian must give greater attention to the maintenance of the fixed asset inventory, and must follow the proper procedures, including performing all the necessary paperwork and the updating of FAACS, when acquiring and disposing of assets.	N/A	Elaine Venza has been designated as our inventory custodian for the Deputy Sheriff's branch of our Department and will be contacting your office for training on the FAACS system. After training she will conduct a full inventory of all fixed assets in that branch of the Department.