



FINAL

City of Albuquerque
Office of Internal Audit
P.O. BOX 1293 ALBUQUERQUE, NEW MEXICO 87103

Interoffice Memorandum

October 26, 2016

Ref. No.: 17-301

To: Gorden Eden, Chief, Albuquerque Police Department
From: Lawrence L. Davis, Acting Director, Office of Internal Audit
Subject: Non-Audit Service – SID Cash Count No. 17-301

The Office of Internal Audit (OIA) conducted counts of petty cash funds and deposit verifications for the Special Investigations Division (SID) of the Albuquerque Police Department (APD). The primary objectives of the non-audit service were to determine if all petty cash funds entrusted to custodians are accounted for at fiscal year-end and are subsequently deposited in the SID's main checking account.

PROCEDURES

On July 1, 2016, Alan Gutowski, Senior Information Systems Auditor, performed counts of petty cash funds held by each of the five custodians, and traced amounts to SID's internal reconciliations.

On September 8, 2016, Mr. Gutowski performed the following procedures:

1. Verified petty cash amounts from July 1, 2016 were deposited into SID's main checking account, and
2. Verified the Fidelity Bond for SID's contracted Finance Manager was active.

In the past, OIA verified and reconciled various SID financial activities during the fiscal year-end cash count. However, OIA did not review many of these activities during the fiscal year 2016 review because audit No. 16-103 was initiated to provide greater assurance that SID's financial controls are effectively operating. Audit 16-103 will specifically review SID's internal controls for ensuring the financial integrity of the division's expense activity.

SUMMARY

No exceptions were noted for the procedures above. All petty cash funds were accounted for at fiscal year-end, and subsequently deposited in the SID's main checking account.

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Note: The New Mexico Legislature amended the New Mexico Forfeiture Act (the Act) during the 2015 Regular Session. As of July 1, 2015, the Act was amended by House Bill 560 and discontinued the practice of forfeiture asset sharing between local law enforcement agencies and the Federal government.

xc: Robert J. Perry, Chief Administrative Officer
Mike D. Runyan, Commander – SID

Senior Information Systems Auditor

REVIEWED AND APPROVED:

APPROVED FOR PUBLICATION:

Lawrence L. Davis, Acting Director
Office of Internal Audit

Chairperson, Accountability in
Government Oversight Committee