From:	COWGILLC@sao.wa.gov
To:	Nicoleta Strugariu
Cc:	Cowgill, Christie (SAO); Young, Joshua (SAO); Hylton, Scott (SAO); Strand, Ann (SAO); Adams, Haji (SAO); Tellers, Stacie (SAO); Crouch, Olivia (SAO); ards@sao.wa.gov; Wolf, Andrew (SAO); Cowgill, Christie (SAO); Pagio, Kayley (SAO); Vandenburg, Vivian (SAO); Fenton, Crystal (SAO)
Subject:	Response to Client Helpdesk Request 94392
Date:	Wednesday, January 17, 2024 9:42:57 AM

Your request # 94392 for Lynnwood, City of has been resolved.

Your question was:
Hello, If part of imprest fund is held in the bank account and not in a drawer, due to reduction in staff and/or need to have cash on hand, and does not match the amount established by ordinances, can the amount be reduced in the imprest fund? Thank you!

The background information you provided was:
Ordinances issued as far back as 1993 had been establishing the amounts to be held for the purpose of Imprest Fund, Petty Cash or Police Investigation Fund. The use of cash came down significantly in the recent years, compared with 1993. For security purposes we have transferred amounts from the cashier's drawer/safe (imprest fund) into the bank account, and left in the imprest fund only the amount currently in use. This variance had been noticed during our last audit. The question I have is are we allowed to keep a portion of the amount in the bank, instead of in a cashier's drawer/safe, and reflect the actual amount on hand in the imprest fund? Please advise. Thank you!

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Our response is as follows:
Hello,

We are not aware of any restrictions against how the City is currently doing. We would recommend reviewing the actual use of the cash on hand and adjust the resolutions accordingly to ensure proper controls and oversight.

If you have any further questions please let me know.
Christie

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If you have additional follow-up questions, please reference this request number when you contact us again. A copy of this response is provided to your audit team to ensure that we are consistent and efficient when working with you.

Sincerely,
CHRISTIE Cowgill

Disclaimer: Answers are informational only and are based on the specific circumstances presented. As laws and circumstances change, or additional facts are presented, the answer is subject to change. The information provided by the Washington State Auditor's client helpdesk is not a legal or a binding opinion.

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