



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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April 7, 2026

TO: Each Supervisor

FROM: Oscar Valdez
Auditor-Controller

Robert G. Campbell
Assistant Auditor-Controller / Chief Audit Executive

SUBJECT: FIRE DEPARTMENT – CASH COLLECTIONS REVIEW

We completed a review of the Fire Department's (Fire or Department) cash collections operations. We evaluated the Department's cash collection processes, including safeguarding cash and cash equivalents, logging and receipting all collections, depositing collected funds, and reporting any cash shortages or overages to determine whether management has reasonable assurance that cash and cash equivalents are collected, safeguarded, deposited, accounted for, and reported in accordance with the County Fiscal Manual (CFM) and departmental policies.

Based on our process walkthroughs, review of written procedures, and discussions with Fire management, we did not identify any reportable internal control issues or deviations from the CFM. However, we noted that a staff member responsible for cash handling also has physical access to the cash safe. Fire has implemented compensating controls, including dual verification procedures and supervisory oversight, which significantly reduce the risk of misappropriation. Given these controls and management's acknowledgment of the residual risk, this matter was communicated for Management Discussion purposes, in accordance with our standard process.

We thank Fire management and staff for their cooperation and assistance during our review. If you have any questions please call us, or your staff may contact Jeffrey Ho at jeho@auditor.lacounty.gov.

OV:CY:RGC:JH:YK:jl

c: Joseph M. Nicchitta, Acting Chief Executive Officer
Edward Yen, Executive Officer, Board of Supervisors
Anthony C. Marrone, Fire Chief, Fire Department
Audit Committee
Countywide Communications