

DEPARTMENT NAME AND CONTACT	AUDIT NAME AND DATE <small>(see cover of report)</small>	FINDINGS <small>(list findings located in the report)</small>	RECOMMENDATIONS <small>(list recommendations located in the report)</small>	IMPLEMENTED YES OR NO	REASON FOR NON-IMPLEMENTATION
Planning & Community Svcs Tony Phillips	2011 Welcome All Park – Cash Loss	<ol style="list-style-type: none"> 1. Missing Receipts 2. Incomplete Revenue Reports 3. Cash Register not in use; unrecorded cash receipts not secured. 4. Safe and Combinations controls are inadequate 5. Bank deposits done on a timely basis 	<ol style="list-style-type: none"> 1. To avoid further losses the managers should review all contracts, receipts and revenue reports to determine a consistent numeric pattern for the receipts. 2. The cashier/clerk should use a spreadsheet reconciliation process to confirm that all receipted transactions are documented. The spreadsheet reconciliation should detail each receipt number to the receipt book in numerical order. These listed receipts should reconcile to the bank deposits. 3. The facility should determine if the cash register is operable; if it is not, it should be replaced. Also, the lock on the cash drawer must be fixed in order for the cash to be secured. 4. All combinations to Pool and Recreation safes should be changed periodically. Additional internal control over the access to the safes should be a manual log detailing the date and time of entry along with employee signature and the amount of money placed in the safe. 5. Cash Management Policies and Procedures should be amended to require bank deposits to be made Mondays, Wednesdays, and Fridays. 	<ol style="list-style-type: none"> 1. Yes 2. Yes 3. Yes 4. Yes 	