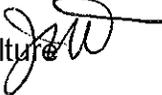

CHRIS ABELE, MILWAUKEE COUNTY EXECUTIVE
JOHN DARGLE, JR., DIRECTOR OF PARKS, RECREATION AND CULTURE

Date: December 5, 2014

To: Jerry Heer, Director of Audits, Office of the Comptroller

From: John Dargle, Jr., Director, Department of Parks, Recreation and Culture 

Subject: Unannounced Parks Cash Counts

The Department of Parks, Recreation and Culture (DPRC) would like to thank you and your staff for your time and thorough review of some of our cash handling procedures this past June. We welcome your feedback and recommendations as we continue to refine our policies and procedures to ensure accuracy and accountability during revenue collection. The following outlines our responses to the six (6) recommendations you presented in your November 21, 2014 memorandum.

	Recommendation	Responsible Staff	Timeline	Response or Alternate Solution
1	Written policy on use of cash register key	Mrozinski	28-Feb-15	Procedures will be updated to reflect that keys must be secured within the locked safe only unless needed to lock the drawer for other duties or in cases of a power failure or POS malfunction.
2	Use of "No Sale" key clarification	Mrozinski	28-Feb-15	Procedures will be updated to reflect acceptable use of the "No Sale" key to include documentation of use. Use of this feature is needed to get change from the safe, change for customers, or to transfer money from the register into the safe.
3	Signs regarding issuance of receipts	Mrozinski	28-Feb-15	Updated signage will be placed at all revenue locations.
4	Ensure bank deposit procedures are followed	Mrozinski/ Marlow	28-Feb-15	Internal deposit procedures will be reviewed and updated to ensure timely deposits.
5	Petty cash reporting and replenishment	Marlow/ Smith	28-Feb-15	The DPRC has a procedure in place for monthly reconciliation of petty cash. This procedure will be reviewed with appropriate staff.
6	Customer readout on cash registers	Mrozinski	N/A	The newer computerized point of sales systems the DPRC uses do not offer that feature. Similar results are gained by ensuring the customer receives a receipt for their purchase.

Thank you again for your input. We are happy to provide supporting documentation or clarification, if needed.

copy: Laura Schloesser, Chief of Administration and External Affairs
Sheree Marlow, Finance Manager
Susie Devcich, Chief of Recreation and Business Services
Joe Mrozinski, Sr. Manager of Business Services