

## REPORT HIGHLIGHTS

October 2023

### Why We Did This Audit

We periodically conduct cash counts given the large amount of point-of-sale systems at various Parks locations. For this count, we also followed up on recommendations from our 2019 audit, which were not verified due to the pandemic.



**Parks Cash Count: Parks Made Strides in Fixing Issues We Found This Summer; A Lack of a Credit Card Interface Continues to be Problematic**

### What We Recommended

1. Parks continue to explore obtaining an interface to automate the entry of credit card sales into the Parks' POS system.
2. Parks provide a report to Audit with an updated status of the automated revenue recording process and the timeliness of the posting of revenue to the County's financial system.
3. Parks provide a report to Audit with an updated status of the new tip payment process.
4. Parks provide additional training to staff on the policies within the Cash Handling Manual with specific attention to items where we found staff not in compliance. In addition, provide an update to Audit Services on the potential implementation of a signature acknowledging receipt of and training on the Manual by staff for the summer 2024 season.
5. Parks consider the addition of beverage cart and Snack Shack inventory to its Cash Handling Manual and universally use the form already in place at some Parks.

### Background and Overall Objective

Parks has 71 locations operating 114 cash registers. In 2022, \$21.0 million was collected by Parks via the cash register. Our objective was to test cash handling procedures at select County Parks including adherence to the Cash Handling Manual and timing of bank deposits, documentation, and posting of revenue.

### What We Found

- Minimal cash discrepancies were found.
- We found discrepancies with credit card sales at five of six registers. Some of the discrepancies would not occur if the credit card reader was interfaced with the POS system.
- Three of five petty cash funds were missing logs.
- Eight out of nine bank deposits were on time.
- We could not test timeliness and accuracy of recording of revenue in the County's financial system due to a change to the recording process.
- Reporting of tips by employees to Payroll per IRS rules was not consistent. One out of five employees submitted proper paperwork. The remaining four had \$0.00 tips reported on their paychecks as of September 21, 2023.
- After our site visit, a new tip procedure was designed and implemented in September of 2023.
- Staff were not aware of nor following all policies within the Cash Handling Manual. After our June site visit a new Manual was issued. We visited 10 sites in September of 2023 and were shown the new Manual at nine of the sites.
- The tracking of inventory stock and sales for beverage carts and at the Snack Shack is decentralized. The system in use at Currie and Greenfield Golf Courses serves as a control and allows management to track loss due to error or theft. Proper inventory systems will also assist management in determining how much and which product stock to keep on hand.

