

May 12, 2014

## Audit of Cash Handling at Vancouver Landfill

### Background

As part of the 2014 audit plan, Internal Audit conducted a surprise cash handling audit at the Vancouver Landfill. The surprise Audit was designed to assess the integrity of the internal control system in place and provide an independent view of the processes, an analysis of risk exposure, an examination of selected sample transactions and a surprise cash count.

The objectives were to determine the extent of compliance to applicable policies, procedures and the effectiveness of internal controls.

### Conclusion

The review found the internal controls to be adequate. However, in order to enhance current business processes at the Landfill the Audit team made the following recommendation:

- Consider all software solutions available to effectively and efficiently run the landfill operation before the current system's warranty period ends

Management are currently investigating alternatives to the current software being used which is becoming outdated and incurring significant resources in order to maintain it. Management are developing a business case for system replacement and for including the scale at the City's Kent yard recycling receiving yard and asphalt plant as part of the process. It is expected that this will be included as part of the 2015 budgeting process.