

May 16, 2016

Stanley Park Mini-Train Operational Review

Background

Internal Audit was engaged by Human Resources to conduct a review of Park Board's Stanley Park mini-train business processes in response to a whistleblower complaint related to this area.

Scope

The review evaluated the efficiency and effectiveness of internal controls supporting the Stanley Park mini-train's cash handling processes and operational procedures including the following areas:

- Cash handling/payment processing;
- Revenue reporting;
- Purchasing; and
- Shift scheduling/time entry.

Conclusion

The objective of the review was to ensure that efficient and effective internal controls are in place and determine whether Park Board policies and procedures are being followed. In general, strengthening management oversight/ supervisory review over key business processes will help to ensure compliance with policies and procedures.

The review identified some areas for improvements and discussed them with appropriate management. Work is underway to address them, including:

- Improve management oversight to ensure adequate reconciliation and review of sales revenues;
- Strengthen protocols for supporting documentation and approvals for customer refunds; and
- Re-enforce management approval processes for staff purchases, pricing and promotions changes as well as for staffing levels and time entry.