

September 28, 2016

Surprise Cash Handling and Management Oversight Audit at Kitsilano Pool

Background

Internal Audit conducted a surprise cash handling and management oversight audit at Kitsilano Pool on August 18th, 2016.

Scope

The scope of the audit included a review of controls over the safeguarding of cash and an assessment of the extent of compliance to City and Park Board policies. Business processes and internal controls were reviewed in the following areas:

- Cash handling practices, including a surprise cash count
- Management review and approval processes
- Security of cash handling areas
- Deposit and reconciliation process
- Procurement practices
- Scheduling process

Conclusion

Internal controls over reconciliation of cash receipts and cash handling require improvement. Recommendations have been discussed with Park Board Aquatics management, who have taken immediate steps to begin implementing improvements to internal controls which include:

- Enhance reconciliation of cash receipts and accuracy of login ID location in Activenet
- Conduct assessment on installation of CCTV cameras
- Ensure safe is always secured and locked