

**Audit of Parks, Recreation, and
Neighborhood Services - Management
Controls over Deposits from Drop
Safes**

Report No. CAO 1605-1314-08

May 12, 2014

Background

- **This audit was a direct result of missing cash deposits from Floyd Lamb Park**
- **D & E investigated and determined that:
There were 8 missing deposits
Totaling \$2,770 taken by an employee**

Background (continued)

- **Criminal prosecution is being pursued under NRS**
- **City Auditor's Office performed an audit of management controls over deposits**
- **Specifically over the drop safes at PRNS locations**

Audit Findings

There were 5 findings:

- 1. Customer Receipts Not Provided**
- 2. Deposits Not Made Within One Business Day**

Audit Findings (continued)

- 3. Incomplete Deposit Log Sheets**
- 4. Safe Combinations**
- 5. Daily Cash Balancing Report Column Deleted On Safe Log Sheet**

Management Response

- **Management Responses Were Received**
- **Estimated Completion Dates On All Findings Is December 2014**

Audit Conclusions

- **PRNS Updated Cash Handling Policy And Procedures**
- **Additional Training Is Urged**

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QUESTIONS?