



Inspector General Insights

Background: Unannounced cash audits are performed by the Office of Inspector General (OIG) on a routine basis to ensure controls are in place to prevent and detect fraud or financial misstatements.

Objective: The objective of the unannounced cash audit included the following:

1. Consider agency inherent risks, including fraud risks, related to cash controls.
2. Obtain an understanding of internal controls over cash.
3. Assess the risks and controls inherent to the cash receipts process.

Scope/Methodology: Eight locations from Solid Waste, Parks & Recreation, Operations and Regulatory Management, and Airports were selected to conduct unannounced cash counts onsite.

OIG conducted surveys and performed control substantive tests through onsite walkthroughs regarding cash receipts, deposits, cash drawers, change drawers, safes, the petty cash box, and the security environment. We also performed analytical reviews of system interface transactions from 8/5/21 to 8/4/22.

Observations: All cash drawers, change drawers, and petty cash boxes were found to be in balance. This cash verification became the basis of numerous walkthroughs and control reviews, to be summarized in detailed process narratives to be completed later.

Recommendations & Actions: OIG will be working with Management to review control enhancement recommendations as we establish a more detailed understanding of the relevant high-level processes and controls through the creation of process narratives for each operation. Implementation of these action plans will enhance internal control effectiveness related to cash receipt safeguarding and recording.

Conclusion: Cash receipt internal controls are designed and operating effectively to provide reasonable assurance that employee job duties are properly segregated, cash is safeguarded and controlled properly, and that cash receipts are booked completely and accurately.

Total # Transactions	Amounts Audited or Reviewed	Questioned Costs	Taxpayer Savings	# Observations / Recommendations
2,904	\$ 160,031,026.71	N/A	N/A	N/A