



# City of San Antonio

## Agenda Memorandum

**File Number:**  
**{{item.tracking\_number}}**

---

**Agenda Item Number:** 11

**Agenda Date:** August 8, 2023

**In Control:** Audit Committee

---

**DEPARTMENT:** Office of the City Auditor

**DEPARTMENT HEAD:** Kevin Barthold

**COUNCIL DISTRICTS IMPACTED:** Citywide

**SUBJECT:**

Acceptance of the Office of the City Auditor Report AU23-013 Audit of Finance Citywide Cash Receipts.

**SUMMARY:**

Determine if receipts are adequately controlled and in compliance with Finance cash handling directives.

**BACKGROUND INFORMATION:**

Background

Administrative Directive (AD) 8-1 Cash Handling is the primary document that defines and outlines the City's cash receiving, handling, safeguarding, and depositing procedures and processes. Additionally, departmental policies and procedures document operations that are specific to or occur more frequently in those areas. If the department's procedure deviates from

the AD, it must be approved in writing by the Finance Department.

Approximately 50 City facilities handle cash and perform deposits at least weekly. Of these 50 City facilities, 27 are libraries that handle less than \$200 per week. Examples of facilities that handle more significant amounts of cash are the Bitters Brush Scale House, Development Services Department, Municipal Court, San Antonio Metro Health Department, and Alamo Dome Box Office. Overall, the City is reducing the number of departments handling cash and cash on hand. Additionally, the Finance Department has been working to reduce the number of departments maintaining petty cash funds. Lastly, cash handler duties are performed by employees in various roles.

### Audit Scope and Methodology

The audit scope included October 2021 to March 2023. The citywide audit involved multiple departments that handle cash. We reviewed a sample of department policies and procedures. We conducted site visits to determine if adequate controls were in place to safeguard cash. We reviewed deposit records and compared amounts recorded in SAP. We also tested a sample of controls such as verifying cash on hand, performing end-of-shift procedures, and user access reviews. Finally, we reviewed controls relevant to employee background checks and cash handler training.

### Audit Conclusions

Overall, receipts are adequately controlled and comply with Finance cash handling directives. Departments maintain policies and procedures that align with City administrative directives. Departments also have effective procedures and controls that ensure the appropriate safeguarding of cash. Departments also have procedures that ensure employee background checks and cash handler training is completed. Lastly, departments have procedures in place that ensure cashiers reconcile their register or till at the end of each shift.

As we had no findings, we made no recommendations.

### **ISSUE:**

This item is presented for acceptance by the Audit Committee.

### **FISCAL IMPACT:**

NA

### **ALTERNATIVES:**

None.

### **RECOMMENDATION:**

Staff recommends acceptance of this report.