



## CITY AUDITOR'S OFFICE

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**To:** Stacie Talbert, Director of Parks and Recreation

**Cc:** Margie C. Rose, City Manager  
Jay Ellington, Interim Assistant City Manager

**From:** Arlena Sones, City Auditor *A. Sones*

**Date:** February 28, 2017

**Subject:** CA17-001 Parks and Recreation, Corpus Christi Natatorium Cash Count

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We conducted a cash count at the Corpus Christi Natatorium on December 29, 2016. While conducting the cash count we found the following issues:

*General Ledger Discrepancies:*

We found that there was a discrepancy between the General Ledger and the change fund at the Aquatics division. Although the General Ledger reflects a change fund of \$20 for the Aquatics Division, according to Aquatics management, the Natatorium change fund is \$50, and Greenwood, HEB, Oso, West Guth and Collier Pools have a change fund of \$30 each for a total of \$200 in change funds for the Aquatics division. Table 1 below summarizes the cash on hand at all pool locations compared to the General Ledger.

Table 1

Location	Cash on Hand	General Ledger Amount
CC Natatorium	\$ 50.00	\$ 20.00
Greenwood	\$ 30.00	\$ -
HEB	\$ 30.00	\$ -
Oso	\$ 30.00	\$ -
West Guth	\$ 30.00	\$ -
Collier	\$ 30.00	\$ -

Source: December 2016 General Ledger & Suzannah Galloway, Aquatics Program Manager

We recommend that management update the amount of change fund reported to the Finance Department, Treasury Cash Management division.

*Cash Receipt Discrepancies*

During the cash count we also found that the deposit slips and Cash Receipts Report did not match. There is no indication as to why the amounts do not match. Per City policy F-3.0 "In addition, they are to ensure that the deposit slips containing cash and/ or checks must balance the Cash Receipts Report."

We recommend that management ensures that the cash deposit slips and the Cash Receipts Report match prior to making the deposit. If there is an instance of a mistake, we further recommend that the mistake be corrected and noted on the documentation and signed by management.

We believe that an audit of internal controls over revenue collections at Parks and Recreation Department is needed. After discussion with the Audit Committee, the scheduled 2017 audit of the Latchkey Program will be revised to include all revenue collecting sites (AU17-001 Parks and Recreation, Internal Controls over Revenue).

We appreciate the cooperation and assistance provided by your staff. Should you have any questions concerning this review, please do not hesitate to call me at 826-3661.