

**City of Denton
Cash Handling Reviews
Calendar Year 2017**

Location	Observation	Risk Rating	Recommendation	Target Completion Date	Date Completed	Management Response
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City-wide						
1	City-wide Cash Handling Policy	High	Update policy to better reflect current environment as a result of ongoing deployment of card terminals and check scanners.	12/31/2017		With award of new card/check solution, a re-write of current policy is in process and should be completed by target completion date.
2	PCI Compliance	Moderate	Treasury staff should continue to work with new card and check processing vendors to ensure PCI compliance across the City, including staff training.	12/31/2017		As of 4/30/17, all point of sale locations have been converted to the new card vendor. Remaining two internet payment gateways should be completed by target completion date.
3	City-wide Cash Handling Training	Moderate	Treasury staff should update training material to coincide with updated cash handling policy, strategize on training for existing cash handlers on new policy, and consider annual or periodic retraining.	9/30/2017		Staff anticipates to update the current training based on the new card/check solution and implement a periodic (3 year) retraining effort for existing cash handlers.

Building Inspections						
1	No cash accepted at this location.	High	Post signs at entrance that no cash is accepted and/or held on site.	5/30/2017	5/30/2017	Department agrees and will post signs as recommended.
2	Credit cards taken over the phone and all calls are recorded.	High	Ensure recordings can be stopped so that card information is not stored.	6/30/2017	6/27/2017	Department working with Tech Services on other solutions and have opted to stop all recordings to avoid collecting card data.
3	Safe stored under front counter.	High	Relocate safe to a more secure location and ensure that it is bolted down.	9/30/2017		Pending potential changes in department that may result in change in location of safe.
4	No cameras in front counter area.	Low	Consider installing cameras on both sides of the counter with voice recording capability to monitor staff/customer interaction.	9/30/2017		Department working with Tech Services/Facilities on possible solutions however departmental changes have delayed this project.
5	No panic buttons.	Low	Consider installing panic buttons for police assistance in the event of an emergency.	9/30/2017		Department working with Tech Services/Facilities on possible solutions however departmental changes have delayed this project.
6	Periodic review of fee adjustments.	Moderate	Supervisor should periodically review the fee adjustment report to ensure appropriateness of entries.	12/31/2017		Tech Services to determine if report can be created in house or if it will need to be created by the TrakIT vendor.
7	Incorrect deposit slips are shredded.	Moderate	Incorrect deposit slips should be kept on file or noted on a log for future tracking.	4/30/2017	4/30/2017	Department's Permit Technician Supervisor has implemented this change and will keep incorrect deposit slips on file for the 7 year retention period.
8	Written procedures.	Moderate	Supervisor should work with Treasury to review written procedures or lack thereof.	9/30/2017		Department agrees and will submit draft procedures to Treasury as recommended.

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Jail						
1	Funds are picked up and deposited by Warrant Office staff.	Moderate	Deposits should be completed on site with Jail personnel rather than back in the Warrant Office to ensure Jail staff remain part of the process or deposits should be completed in whole by Jail staff.	4/30/2017	4/13/2017	Deposits are collected by warrant staff and reconciled in the presence of jail staff. Warrant and jail staff initial off the reconciliation. Warrant staff transport funds to the warrant office where the deposit is finalized. This area is under video surveillance. No change is necessary.
2	Secured drawer for daily deposits not adequate	Moderate	A proper safe and/or till should be utilized.	4/30/2017	4/14/2017	Safe was purchased for the jail.

Police Warrants						
1	No log of money received in mail that is then transported to municipal court.	Moderate	Log for these types of money should be maintained.	4/30/2017	4/12/2017	A log was created to address this concern.
2	Casual use of logs is not effective with field left blank.	Moderate	Logs should be adjusted to eliminate unnecessary fields or properly filled out.	4/30/2017	4/12/2017	The use of the logs are now required.
3	No written procedures.	Moderate	This location should work with Treasury to ensure written procedures are developed and kept up to date.	9/30/2017		Written cash handling procedures were implemented but review by Treasury is pending.
4	Warrants Office prepares deposits for too many areas of PD.	High	Warrant Office should only prepare its own deposits.	4/30/2017	4/13/2017	There will be no change as the volume of work load is not high and the other work areas don't have the staff or time due to the volume of work load. Many warrant office tasks were transferred to the municipal court and having them do it creates continuity and increases oversight.

Police Duty Desk						
1	Checks and balance on release and payment of impound vehicles.	Moderate	Supervisor should routinely review the payment of vehicles released from impound.	4/30/2017	4/13/2017	Supervisor will spot check vehicle releases to ensure continuity.
2	Security box for daily deposits not adequate.	Moderate	A proper safe and/or tills should be utilized although this may be addressed with the PD lobby remodel.	3/31/2017	3/31/2017	A small safe was installed in a drawer located on the front desk.
3	Daily deposit is prepared by Warrant Office.	High	This locations should prepare its own daily deposit.	4/30/2017	4/13/2017	No change, front desk staff don't have the time or staffing due to work volume.
4	No cameras.	Moderate	This location should consider implementing cameras although this may be addressed with the PD lobby remodel.	3/31/2017	3/31/2017	Cameras were installed that focus on the front desk cash handling area and where the safe is located.

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5	No written procedures.	Moderate	This location should work with Treasury to ensure written procedures are developed and kept up to date.	9/30/2017		Written cash handling procedures were implemented but review by Treasury is pending.

Police Records						
1	Up to 8 staff members have access to cash register throughout the day.	Moderate	With upcoming remodeling of front area, the PD should consider consolidating all payments to the duty desk staff and limit access to cash registers.	4/30/2017	4/13/2017	All deposits of money received at the records window will be deposited daily or kept in the records safe. Between each attendant a soft close will be implemented to keep accurate account of the total in the register. This soft close will be conducted by both the oncoming and leaving employee who will both initial the balancing document.
2	Intra day balance of cash register not performed.	Low	Supervisor should conduct routine balance checks.	4/30/2017	4/13/2017	Susan will perform spot checks of the soft close and will oversee the deposit.
3	No written procedures.	Moderate	This location should work with Treasury to ensure written procedures are developed and kept up to date.	9/30/2017		Written procedures will be developed.
4	Register tape and other supporting documentation not sent to Accounting along with deposit documents.	High	This location should send copies of register tape and other supporting documentation to Accounting along with deposit documents.	4/30/2017	4/17/2017	Copies of all supporting documents will be forwarded with the deposit.
5	Cash register is old.	Moderate	Records has a new cash register that needs to be programmed and utilized.	4/30/2017	4/13/2017	Cash register is programmed and in use.
6	Deposits not prepared by final day's cashier.	High	Deposits are prepared by the Warrant Office but should, at the very least, be prepared with the final day's cashier.	4/30/2017	4/13/2017	The deposit will be prepared by the final day's cashier and overseen by Susan or in her absence her designee.

Police Miscellaneous						
1	Miscellaneous deposits handled and deposited by Sandy Richardsons not properly secured in her office.	High	Deposits in this location should be secured in a safe in Sandy's office or placed in the PD safe overnight or whenever the office is unsecured.	5/31/2017	5/15/2017	When a safe is obtained from Finance for this office, all money will be secured in the safe overnight or whenever the office is unsecured.
2	Special event and miscellaneous deposits not deposited daily.	High	All cash should be deposited and not used to purchase materials for future events.	4/30/2017	4/19/2017	Net deposits will be made daily, any cash that cannot be deposited due to immediate need (1-2 days) will be stored in the Police safe or the safe in Sandi Richardson's office.
3	Donation checks should be maintained secured and deposited daily.	High	Copies of check and any backup should be forwarded electronically or in paper to PD tasked with reviewing and providing deposit instructions. Physical checks should be maintained secured and deposited daily.	4/30/2017	4/19/2017	Copies of checks and any backup will be forwarded electronically or in paper after review and physical checks will be deposited daily or stored in a safe until the next business day.
4	No written procedures.	Moderate	This location should work with Treasury to ensure written procedures are developed and kept up to date.	9/30/2017		Written procedures will be developed for this area.

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Landfill/Scale House						
1	Review staff capability to delete and void transactions in Paradigm.	High	Supervisor should review staff access to this function which may or may not be warranted. If warranted, supervisor should routinely review deleted and voided transactions for appropriateness.	Current practice	Current practice	Voided transactions are reported on a weekly basis through a report to the supervisor for approval. Weigh station staff have the ability to void transactions. Lana Wylie is the approving supervisor.
2	Physical checks for miscellaneous activities are routed to various staff in Solid Waste for review and deposit instructions.	Moderate	Physical checks should be maintained in the scale house and electronically forwarded to appropriate staff for review and deposit instruction.	4/30/2017	4/17/2017	All mail that could be considered a check will be opened prior to distribution. Any checks will be delivered to the weigh station and electronically forwarded to appropriate personnel for further posting details.
3	Miscellaneous coins in safe.	Low	Unless specifically authorized under a city-sponsored activity, all miscellaneous coins should be deposited as miscellaneous revenue.	9/30/2017		A short/overage account(s) will be added to Paradigm Software.
4	\$40,000 check in safe.	High	Checks in excess of \$100 should be deposited daily and all checks below \$100 should be deposited by the end of the week.	4/30/2017	4/17/2017	Armored car service picks up M/W/F, as approved by Treasury. Monies received will be entered as a transaction and included in the daily deposit.
5	No cameras in room with safe.	Low	Recommend the installation of cameras in room with safe.	6/30/2017	6/15/2017	We will be meeting with John Durnell and the camera vendor on Friday, April 21, 2017 for the addition of cameras in the areas suggested contingent upon the availability of funds and funding approval by our ACM.
6	No cameras over cash handlers.	Moderate	Recommend the installation of cameras over cash handlers.	6/30/2017	6/15/2017	We will be meeting with John Durnell and the camera vendor on Friday, April 21, 2017 for the addition of cameras in the areas suggested contingent upon the availability of funds and funding approval by our ACM.
7	Blank checks.	High	Practice of keeping blank checks for customers making multiple drop offs should be discontinued and individual transactions required with every drop off.	5/31/2017	5/15/2017	We've began notifying customers who would like to keep their checks 'open' that the process has been discontinued effective immediately. A separate check will need to be written by the customer for each transaction.
8	Drawer controls and utilization	High	Review controls and utilization of cash drawer with cashiers.	6/30/2017	6/15/2017	Work with Randy Klingele regarding procedures and drawer control. Also develop a sign off sheet for both cashiers when shift change.
9	No written procedures.	Moderate	This location should work with Treasury to ensure written procedures are developed and kept up to date. Request and review any existing documentation of policies/procedures.	9/30/2017		Work with Randy Klingele regarding procedures and drawer control. Keep our manual up to date.

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Beneficial Reuse						
1	Deposits not placed in sealed plastic bank bag but are placed in a locked bank bag.	High	Staff should utilize the sealed plastic bank bags as other cash handling locations and deposit completed daily by two staff members at the same time. Plastic bank bag can then be placed in locked bank bag for transport.	4/18/17	4/18/17	Staff will begin utilizing the sealed plastic bank bags and the deposit will be completed Monday - Friday by two staff members then the plastic bank bag will be transported. However, out of the 6 staff members we currently have trained to conduct the second count only 3 will be available due to the work schedules. In the event that all 3 available staff members are out on the same day we will have to get a staff member to work overtime to complete the daily deposit.
2	Deposits are taken to bank by field services supervisor the following morning.	High	Deposits should be taken to the Landfill Scale House for safekeeping and to be picked up by armored truck service for transport to bank vault.	4/18/17	4/18/17	Saturday's deposit will be kept in the safe at the BR sales building until Monday in which a staff member will go down to the sales building to do the second count and take the sealed plastic bank bag to the Landfill Scale House for deposit.
3	Ten key tape and Quickbook report not forwarded to Accounting along with G/L Summary and deposit slip.	High	Staff should include a copy of the ten key tape and Quickbook report with documents forward to Accounting.	4/18/17	4/18/17	This procedure is already being performed.
4	Miscellaneous coins in safe.	Low	Unless specifically authorized under a city-sponsored activity, all miscellaneous coins should be deposited as miscellaneous review.	4/18/17	4/18/17	Any miscellaneous funds will be deposited the same day with the exception of Saturday and those funds will be deposited on the following Monday.
5	No camera over cash handler.	Moderate	Install camera over cash handler.	5/30/17	5/15/17	We already have a camera in the building but I will look at updating the camera and moving it over the cash handler for more security if funds are available.
6	Use access to Quickbook system.	Moderate	Review and limit access to Quickbook system.	4/18/17	4/18/17	Access is only given to those that need to access it which is currently the administrator, sales representative and the field services supervisor and any authorized cash handler working sales in the absence of the sales representative.
7	No written procedures.	Moderate	This location should work with Treasury to ensure written procedures are developed and kept up to date. Request and review any existing documentation of policies/procedures.	9/30/17		We are currently updating this document and will forward to the appropriate personnel when completed.

Parks and Recreation - North Lakes Recreation Center/Tennis Center/Golf Driving Range						
1	Parks and recreation doesn't follow a central policy or procedure when conducting cash handling operations.	High	The City should implement a central cash handling policy, process, and related forms to support strong cash handling throughout the City.	9/30/17		Consolidate PARD cash handling policy into one consistent manual. A draft PARD cash handling policy manual has been created and sent to Treasury. Updates will have to be added once Rec 1 software implementation is complete. Place a copy of all manuals at each front desk and on SharePoint. All staff will sign an acknowledgment form which will be kept on file with master employee records. (Megan)
2	Parks and recreation is in the middle of migrating to a new recreation management system.	High	Parks and recreation should review current processes, document current revenue streams, and work with IT to ensure that these key revenue processes are adequately implemented within the new system.	8/31/17	8/1/17	We are currently working with Accounting on this recommendation, in an effort to set up accounts properly in the new Rec1 software system. All GL accounts were set up and Accounting has agreed with the format of the reports. (Caroline & Heather)

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3	Parks and recreation does not have a formal process for approving and documenting rates for the various activities. In addition, these rates can be changed or overridden in the system by most employees.	High	As part of the system implementation process, Parks and Recreation should review all current revenue streams to understand (1) the amount, frequency, and type of revenue coming in, (2) the flexibility of revenue fluctuation current in place in each activity, and (3) the desired customer service surrounding each revenue. A standard approval process for fees and payments should be created that occurs on a yearly basis. The approved fees should be implemented into the system by a limited number of administrators. Variations in the system should only be allowable based on a few unique circumstances (done by a manager) or a set percent deviation set by the policy (i.e., up or down 10%).	8/31/17	8/1/17	We will review permission levels of various users and admins and set up appropriately with Rec1. We will ask Rec1 about the capability of running a report to view any adjustments made by staff, and the capability for the supervisor to sign-off indicating that they have reviewed these adjustments on a predetermined basis (weekly, monthly, etc.) Contractor lead program prices are published in the PLAY guide, in addition, the contractors PO matches the price in the PLAY guide, which also must match the invoice before payment is received. Classes that aren't run by contractors are published in the PLAY guide as well as reviewed by program staff, the area supervisor, and finally by marketing. Cost of Service sheets and benchmarking against other cities are just a couple of the tools used by staff to help determine program pricing. Program rates are entered into Rec1 by professional staff only. Rates are compared between Rec1 vs. PLAY guide each brochure cycle by the appropriate supervisor. Staff permissions have been set, and only supervisors can make manual adjustments to fees. The only other option for adjusting a program price is if that particular program has the "prorate" discount set-up. Rec1 will automatically calculate the discounted price if a customer signs up in the middle of a session. (Caroline & Heather)
4	Parks and Recreation has multiple cashier or cash clerk users that are able to override key fields in the system, thus giving them access to the asset (cash) and the financial records (pricing or fees).	High	As part of the system implementation process, Parks and Recreation should review all system access rights and update these rights accordingly. In the event that access rights create a segregation of duties issue, compensating controls should be implemented to reduce the risk to the department.	8/31/17		We will review permission levels of various users and admins and set up appropriately with Rec1. (Caroline & Heather)
5	Parks and Recreation does not have a standardized reporting process (outside of the daily activity) for general cash handling activities.	High	Parks and Recreation should consider implementing a standard reporting form for managers and supervisors to review in the system including reports on adjustments, non-cash changes in the system, voids, activity level of cash, and activity level of inventory. Beginning with the "canned" system reports is normally a good place to start.	8/31/17		We will ask Rec1 about the capability of running a report to view any adjustments made by staff, and the capability for the supervisor to sign-off indicating that they have reviewed these adjustments on a predetermined basis (weekly, monthly, etc.) (Caroline & Heather)
6	The softball concession stand does not have a panic button.	Low	Consider if the addition of a panic button at the softball concession stand would add value to the operations.	N/A	N/A	We feel it would be cost prohibitive to install a panic button at the concession stands.
7	Some locations do not operate with a single cash drawer for each employee on duty (i.e., single point of control). Each cashier does not typically have their own starting funds at all locations.	High	The Parks and Recreation department should review operations where a single drawer is being shared by multiple employees. Ideally, each cashier should be responsible for their own starting fund, which could be maintained separately within the safe at night.	N/A	N/A	We feel multiple drawers not feasible at this time. We will continue to use a shift change form. We do not recommend keeping additional start up funds in our facilities. We will continue to use a shift change form.
8	Currently and in the future (expected), there will not be a direct interface from the payment system to the recreation management system. As such, entries will need to be made in both system, which creates the possibility for inaccurate reporting on either side.	Moderate	Parks and Recreation should implement a periodic reconciliation of the payment information to the recreation management system.	9/30/17		We are currently working with Rec1 and finance to integrate our systems and develop appropriate accounting reports. In the RFP for recreation software, integration was a requirement. (Caroline & Heather)

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9	Most locations use key access to the facility. While it may not be as cost effective, badge access to facilities helps control and monitor access to the building more effectively.	Moderate	Parks and Recreation should consider if badge access to key locations would be helpful in controlling access to cash or inventory. Typically, you'd like to restrict access to cash handling areas, safe areas, and any other key storage areas utilizing badge access. If badge access is implemented, periodic badge access reports should be reviewed to understand access patterns.	9/30/17		The estimated cost per Facilities Management is \$5,000 per door. Parks and Recreation is preparing an evaluation and estimate for all cash handling areas. Adding badge access to areas where cash registers are located is not feasible at this time as the areas would require significant design changes. Identify if funding is available to add badge access to dors at facilities where safes are locate. (Robbie)
10	Separation from the public is a challenge in parks and recreation facilities; however, it is helpful for protecting money and people working at the facilities. Through discussions, many of the facilities do not have physical separation from the public, which is often by design.	Moderate	Parks and Recreation should consider the effectiveness of the current setup at key facilities. Facilities at higher risk of theft or located in more remote areas should be reviewed carefully to determine if additional separation barriers should be implemented.	5/26/17	5/26/17	Parks and Recreation is preparing an evaluation and estimate for all cash handling areas. Civic Center and Water Park admissions currently have adequate separation barriers. Setting up additional design barriers at other PARD facilities is not feasible at this time as the areas would require significant design changes. (Robbie)
11	Most Parks and Recreation facilities have cameras; however, these cameras are not always pointing directly over the cashier, in location where cash is counted, or directly in the safe room.	Moderate	Cameras with audio, video, and recording are helpful to deter cash misuse and review possible events where cash misuse might have occurred. Ideally, cameras would be positioned in areas directly covering cash at all times even if it is moving between locations. Due to the nature and revenue levels of Parks and Recreation programs, a cost benefit analysis should be conducted prior to implementing any camera changes directly for cash handling.	9/30/17		The majority of our high volume cash locations have all cash drawers and safes visible on camera. Points of consideration: <ul style="list-style-type: none"> • The Civic Center, Civic Center Pool, and MLK Center have cash drawers that are blocked when a staff is at the counter, and would benefit from a camera repositioning. • Several locations had malfunctioning and down cameras, however those were not fixed on cash locations. • Due to a new AC unit at the Water Park, one of the concession cameras is blocked by a duct. • Denia, Goldfield, Driving Range, and Civic Center do not have their safes on camera. However, Goldfield and Driving Range have audit systems on their safes that track employee's individual access codes. • Concession stands at Denia and North lakes do not have cameras, but do have an audit trail in place. Next steps: Obtain estimates for camera repiar, repositioning and addition to inventory.
12	The softball concession stand does not have an alarm system. At the time of the meeting, it had been broken into numerous times during the recent past.	Low	Consider if an added alarm system to the software facilities would add value and benefit to deter break-ins and catch perpetrators.	N/A	N/A	This has been an ongoing discussion with tech services, but since there is not connectivity at our concession stands this option is not feasible.
13	Parks and Recreation staff members transport money between Parks and Recreation facilities and between a central Parks and Recreation facility and City Hall. During this time, anyone handling money is exposed to risk of theft, loss, or misuse.	High	The City should study the possible methods and approaches to transporting cash between locations in the most secure manner possible. While armored car pickup may not be an available option, considering options such as armored car, police transport, staggered shifts and delivery routes, the notification of dispatch that a transport is taking place, and other similar alternatives may reduce the risk to the process. Ideally, an armored car would be used at each location; however, this is not always cost effective.	N/A	N/A	The current procedure involves a staff member transporting the deposits to City Hall East at varying times. Most deposits contain a low volume of cash. The Water Park already has armored car pick up during the summer months, three times per week. It is cost prohibitive to add additional armored car services for our other facilities at this time.

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14	Due to staffing size limitations and shift timing, it is not always possible for all Parks and Recreation locations to execute a dual count of the cash each day.	High	Parks and Recreation should document the locations where this isn't possible and consider compensating procedures and controls to reduce the risk of loss. These compensating procedures and controls should include things mentioned above like adequate camera coverage, limited system access rights, appropriate and timely review, and other similar items.	N/A	N/A	The current procedure is a dual count at shift change. Most cash locations do not have two staff closing, because of the lack of staff funding. The closing staff counts their drawer and places the deposit into the safe. We will consolidate and update our cash handling policy to state that the closing staff completes the deposit slip and bag. The second verification will be done by a professional staff on regular deposit days.

North Branch Library						
1	Intraday reconciliation of till is not performed.	Moderate	Due to high number of employees with access to till, it is recommended that a intraday reconciliation be performed by a supervisor on a daily basis.	4/24/17	4/24/17	Circulation Team Leader or Supervisors will conduct random intraday reconciliation of cash register twice each week, logging reconciliations on a tracking document.
2	Only a select number of employees don't have specifically assigned user codes in the cash register. These employees only rotate in on an infrequent basis using a generic temporary code.	Moderate	All users, even the infrequent users, should be assigned a unique cash register ID to track payments taken.	4/24/17	4/24/17	All users with access to the cash register have received unique two digit codes to track payments taken.
3	The safe is located in a common area without a camera. Due to recent renovations, it is sitting on wheels and can be rolled around.	High	The safe should be placed in a more restricted area and should be bolted to the ground.	4/18/17	4/18/17	Will move safe to book return room and have it bolted to the floor.
4	Due to the rotation schedule implemented by the library, employees typically share a single cash drawer and don't count down the drawer during the shift changes (8 per day approximately). This process appears reasonable, but is not documented in a policy or procedure against City cash handling policies.	Low	The Library should document the variation in their practice against the policy and obtain approval from Treasury.	4/30/17	4/18/17	Library has submitted documentation regarding the staff members sharing a single cash drawer throughout the day.
5	The Denton team was going to follow-up with Trey Ford to understand system user rights.	High	Treasury staff will coordinate.	4/30/17	4/17/17	Trey Ford has submitted user rights information to Treasury staff.

Animal Care & Adoption Center						
1	Employee's have one access code.	High	Employee's should have individual access codes for tracking purposes.	Current practice	Current practice	Passwords have been assigned and user access rights have been set in place in our software. This was implemented on 1/1/17.
2	Intraday close.	High	Supervisor or team lead should periodically conduct an intraday close to actively identify reconciliation and/or record keeping issues.	7/7/17	8/30/17	We will attempt to have our Customer Service Rep be the only person at the front who accepts money. As long as we do not receive any negative complaints from customers about the extra wait time, this will be implemented by the end of May. Supervisor or team lead will conduct a random intraday close at least once per week.
3	Animal control does not have a policy or procedure document the proper approach to take when fees are waived, changed, or otherwise adjusted.	High	Consider documenting the approval of fees, the acceptable reasons for changing a fee, and the approval path required for any changes by position.	9/15/17		Fee adjustments are currently permitted by either the Animal Services Supervisor or the Kennel Manager. A written policy will be completed by the end of July. Draft was sent to Treasury on 6/29/17. Review by Treasury pending as of 8/30/17.

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4	Animal control does not run periodic cash reports from the animal control system to compare to the activity taken from the register. In the future, animal control is going to utilize the collection function within the current system as opposed to a separate register, which will reduce some of the risk.	High	Animal control should implement periodic reports to review cash and revenue activity from the animal control system. Until system changes are made, a basic report from the animal control system of activity should be documented and reviewed against the cash register activity for reasonableness. In the future, animal control should review all canned system reports and determine if any of them would be useful to improve transaction oversight in the future.	7/7/17	8/30/17	Shelter Pro gives us the ability to pull a variety of reports. The Supervisor, Kennel Manager, Customer Service Rep and Nicole Heyer have all read the Accounting Module manual for the program. End of day cash report from Shelter Pro will be included with daily close documents and provided to Accounting for backup.
5	Animal control had forms and procedures in place; however, the procedure documents don't always explain the purpose of sections of the form.	Moderate	That being said, Animal Control could benefit for documenting the purpose and meaning of some of the places on the form. For example, what does the signature mean at a particular location. Animal Control should continue to complete the forms and review the deposits like they are currently doing. This recommendation represents an opportunity to clarify the purpose and goals of the process.	7/31/17	7/31/17	All forms that are used by the staff for cash handling will be reviewed and the appropriate changes made to make them more easily understandable.
6	Currently, a single cash register is utilized for all employees.	High	In the future, each cashier on duty should have the ability to operate out of their own cash register or electronic cash drawer (if integrated with the system).	N/A	N/A	Shelter Pro currently does not operate a cash drawer. This is an excellent idea and something we would not mind looking in the future. For now, current processes have been improved with greater use of Shelter Pro.
7	There is not a panic button at the front desk at the Animal Shelter.	Moderate	Due to the remote nature of the Animal Shelter, a panic button should be considered for the front desk.	Current practice	Current practice	The handheld radios that are used by the staff have this feature. There are multiple radios at the shelter, including one stationed at the front desk area. This was implemented on 1/1/17.
8	With the new leadership and future system changes, a review of user access rights hasn't been performed in the Animal Control system.	High	A review of system access rights and user levels should be considered for the Animal Control system. Users should not typically be able to take cash and make adjustments in the system. This review should happen in conjunction with the setup and use of any new cash collection options within the system.	Current practice	Current practice	This was done when the passwords were assigned and the usage was reviewed and adjusted by the Supervisor. This was implemented on 1/1/17.
9	An Animal Control employee transports the deposit between the Animal Shelter and City Hall.	Moderate	The City should study the possible methods and approaches to transporting cash between locations in the most secure manner possible. While armored car pickup may not be an available option, considering options such as armored car, police transport, staggered shifts and delivery routes, the notification of dispatch that a transport is taking place, and other similar alternatives may reduce the risk to the process. Ideally, an armored car would be used at each location; however, this is not always cost effective.	9/15/17		We will work with Dispatch to make a 10-code specifically for this task. It will be the responsibility of the officer to close the call within a set amount of time from when they leave the shelter.
10	Due to shift assignments and staffing size limitations, it is possible that revenue will sit at the Animal Shelter for several days from Friday to Monday or Tuesday.	Low	Consider ways to improve the timeliness of the deposit as additional staff are trained and prepared to help with the cash handling process.	Current practice	Current practice	Calvin Sanders, Nicole Heyer and Debbie Pehler have been trained on this process in addition to the Supervisor and Kennel Manager. This was implemented on 3/1/17.
11	The Animal Control process for adopting a pet typically requires a written drivers license number, which is captured and stored at Animal Control. The drivers license number is not really necessary to maintain after it is viewed based on discussion with Animal Control.	Low	As discussed, Animal Control will remove the drivers license number from the form, but replace the number with a verification box of the drivers license by the employee.	Current practice	Current practice	We no longer write down an adopters ID#, it is just verified by a staff member. Our adoption paperwork will be changed to reflect this when the next batch is printed. This was implemented on 3/1/17.

City of Denton
Cash Handling Reviews
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Location	Observation	Risk Rating	Recommendation	Target Completion Date	Date Completed	Management Response
12	Recently, an employee left the Animal Control department that had access to the safe. The safe code has not been changed since their departure.	Moderate	The safe code should be changed whenever an employee leaves the City.	Current practice	Current practice	The Kennel Manager has been on vacation for the last couple of weeks. Upon her return the combination will be changed. This was implemented on 4/1/17.