



DeKalb County, Georgia

Department of Finance
Internal Audit and Licensing

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July 30, 2009

TO: William E. Rhinehart, Deputy COO for Infrastructure
FROM: Deputy Director of Finance, Division of Internal Audit & Licensing (DIAL)
SUBJECT: Parks & Recreation
RE: Browns Mill Family Aquatic Facility

General Information

Due to allegations received, Internal Audit was requested to do a spot check of the cash handling procedures at the Browns Mill Family Aquatic Facility (the Center).

Purpose and Scope

The purpose of our audit was to determine the cash handling policies and procedures used by the Center.

Findings

In general, persons entering the Center purchase a ticket at one window, then present that ticket at a second location to enter. The cost is \$5.00 for adults, \$3.00 for youth, and free for children 2 and under. Checks are accepted from groups, but only cash is accepted from individuals. As tickets are purchased, a daily attendance sheet is checked showing numbers of adults, youth or children (broken down on the sheet).

At the end of the day, the Aquatics District Manager comes to the Center, counts the cash, prepares a Daily Report and puts the cash, a copy of the Daily Report, and the attendance sheet into a Cash Bag for submission to the County. Sometimes the cash is counted with a second person, sometimes only by the District Manager. The District Manager takes the Cash Bag home overnight, then takes it plus copies of the Daily Report to the Tucker Recreation Center the following day for entry into Oracle and submission to the County.

It was noted that a lockable safe was on the premises.

Recommendation

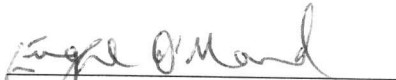
We recommend the cash be counted each day by two persons with both initialing the Daily Report and reconciling the total to a calculated amount using the attendance sheet (\$5 times number of adults plus \$ 3 times number of youth) and that the Cash bag be locked into the safe overnight for a next day transmittal to Tucker.

In addition, we recommend a full audit of the Center be added to our schedule.

Comment

The Center is open Monday – Saturday from 10:00 am to 7:00 pm and from 1:00 pm to 6:00 pm on Sundays. An off-duty police officer is available for security from 12 noon until closing during the week and all day on Sunday.

At the time of our visit, there were eight lifeguards observed in the swimming areas. Staff stated they usually have seventeen overall in one day, allowing for shifts and rotation. Lifeguards are supplied by USA Pools.


Eugene O'Mard

EO/mw

Cc: Dr. Michael J. Bell, Chief Financial Officer