

DeKalb County, Georgia



Department of Finance
Internal Audit and Licensing

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August 20, 2009

TO: Dale Phillips, Director, DeKalb County Human Development Department
FROM: Deputy Director of Finance, Division of Internal Audit & Licensing (DIAL)
SUBJECT: The Lou Walker Senior Center
RE: Cash Handling Procedures

General Information

A review of the cash handling procedures at The Lou Walker Senior Center (Center) was recently completed by Internal Audit. This review was requested by DeKalb County Human Development Department.

Purpose and Scope

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

Opinion

In our opinion, based on our review, the cash handling procedures at the Lou Walker Senior Center were adequate.

Observations

There are three primary revenue sources at the Center: Membership Fees, Meal Fees, and Rental Fees. There are separate Oracle codes used for the three types of fees as well as a fourth for Miscellaneous Revenue (classroom supplies, fees, etc...). Miscellaneous revenues are infrequent and relatively small.

All receipts are maintained in a locked safe in an office in the administrative area. Weekly, on Wednesday evening, a deposit report and Oracle A/R for the preceding Thursday through Wednesday period is prepared by the AA and verified by the Fiscal Coordinator. On Thursday, a County courier picks up the deposit for submission to the County

(1) Membership Fees – These fees are accepted by check or money order only. No cash is accepted and the Center does not have the capability to accept credit/debit cards. The Administrative Assistant (AA) receives the fees, prepares a two-part receipt, and gives the original to the new member. Fees are \$60 per person per year or \$50 per person for families.

(2) Meal Fees – The Center provides breakfast and lunch. A bonded contractor operates the cash register. Cash and checks are both accepted. When the lunchroom shuts down (2:30 pm), the contractor and the AA verify the receipts and the AA takes possession. Cash and checks are maintained in the safe until the deposit is prepared on Wednesday.

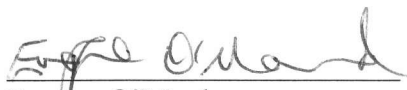
(3) Rental Fees – The Center's Events Coordinator receives three checks or money orders from persons renting the facilities. One is for the County fee plus deposit, one for the security fee, and one for the janitorial service. Security and janitorial services are contracted and these agencies pick up their checks during the week after the event. The County fees are submitted with the weekly deposit. County checks are requested to supply deposit refunds.

There is a gift shop that is undergoing renovation. When it reopens, it will be run by the non-profit DeKalb for Seniors and revenues will not flow through the Center.

There is also a salon which is run by an outside operator who offers discounted services for seniors. Beginning in 2010, he will be leasing this facility. These fees will flow through the Center with an Oracle account.

Recommendation

We recommend the Center prepare and deposit revenues more often in accordance with County policy on deposits.


Eugene O'Mard

EO/mw

Cc: Dr. Michael J. Bell, Chief Financial Officer
Elayne Hunter, Facility Manager, The Lou Walker Senior Center