



# CITY OF SAN ANTONIO

SAN ANTONIO TEXAS 78283-3966

May 13, 2009

Park E. Pearson  
Interim City Auditor  
San Antonio, Texas

RE: Management's Corrective Action Plan for the Audit of the City Store's Cash Handling Operations

The Department of Convention and Visitors Bureau has reviewed the audit report and has developed the Corrective Action Plans below corresponding to report recommendations.

Recommendation					
#	Description	Audit Report Page	Accept, Partially Accept, Decline	Responsible Person's Name/Title	Completion Date
<b>A.</b>	<b>Controls over Cash and Checks</b>				
<b>A-1</b>	We recommend the CVB Director require that City Store personnel update current procedures to include internal control provisions delineated in Administrative Directive 8.1. City Store supervisors should periodically monitor cash and check handling activities to ensure compliance with the updated procedures. In addition, the CVB Director should ensure all cash handlers attend the City's required cash handling training.	3	Accept	Katrina Entzminger, Visitor Services Manager / Steve DeLaHaya, Assistant CVB Director <i>JD</i>	May 18, 2009

## Recommendation

### Action plan:

The Convention and Visitors Bureau has updated the current internal procedures to include control provisions delineated in Administrative Directive 8.1. (See attachment "SACVB Cash Handling Procedures"). More specifically, observations referenced regarding "receiving and processing" and "safeguarding of assets" were specifically addressed.

#### Receiving and Processing:

- More than one person had access to the same cash drawer.  
*Corrective Action: CVB will ensure one representative is being assigned to each register exclusively.*
- Cashiers did not apply restrictive endorsements on checks upon receipt.  
*Corrective Action: Effective immediately, staff has been instructed to endorse each check upon receipt.*
- Although Administrative Directive 8.1 requires daily deposits, bank deposits are only made weekly.  
*Corrective Action: Due to the minimal volume of activity and as per exemptions allowed in A.D. 8.1, the CVB has requested through the City Finance Department (see attached memo dated May 8, 2009) to perform bank deposits twice per week versus the recommended daily deposits.*

#### Safeguarding of Assets:

- The safe is not properly secured (a key is kept in a basket next to the safe).  
*Corrective Action: The key is now secured and a log has been created to document whenever the key is used and by whom.*
- Surveillance recording equipment is located in the back room and is accessible for tampering.  
*Corrective Action: Surveillance recording equipment is located in a locked container in the back area and the key is secured.*
- Surveillance cameras are not located in the back room where cashiers perform end of day close out procedures, inventory is stored and the safe is located.  
*Corrective Action: A third security camera has been installed in the back closeout area.*
- A sign is not posted providing contact information in case the customer does not receive a transaction receipt.  
*Corrective Action: A sign has been posted at each cash register.*

As part of the updated procedures City Store supervisors will periodically monitor cash and check handling activities to ensure compliance with the updated procedures.

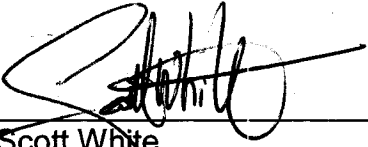
#### Management Oversight:

- Supervisors do not approve void and refund transactions.  
*Corrective Action: Management/supervisors will approve void and refund transactions. On weekends – when management is not on the premises – approval will be restricted to a designated employee.*
- Supervisors do not perform periodic cash counts.  
*Corrective Action: Management/supervisors will perform both random and monthly cash counts and log these counts, including any discrepancies. Daily investigation of other discrepancies will continue to be investigated by management.*

The CVB Director's Office will ensure all cash handlers attend the City's required cash handling training.


We want to thank the Office of the City Auditor for working with the CVB in this process and are committed to addressing the recommendations in the audit report and the plan of actions presented above.

Sincerely,



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Scott White  
Director Convention and Visitors Bureau



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Sheryl Sculley  
City Manager