



MEMORANDUM

City of Fort Smith
Internal Audit

TO: Doug Reinert, Parks and Rec Department Head

FROM: Tracey Shockley

DATE: June 8, 2016

SUBJECT: Petty Cash Memo

A petty cash count for the Creekmore Park office and Pool was conducted based upon information provided by the Finance Department. The information was obtained from a spreadsheet and the General Ledger maintained in my.city.corp/gl and was used to identify which City departments had either petty cash or cash drawer monies.

The Convention Center maintains cash for several different functions. According to the GL the Creekmore Park should have on hand \$100 petty cash, Park at West End should have on hand \$100 petty cash, and Creekmore Pool should have on hand \$200 petty cash.

IA conducted a surprise cash count and it was noted that Creekmore Park did not have petty cash. The staff stated that they were not aware that \$100 petty cash had been requested for the park. It was also stated that the Creekmore Pool petty cash amount had been increased from \$100 to \$200 dollars and it was possible that the petty cash they were supposed to have on hand was given to the pool a few years ago.

IA inquired with Jennifer Oberste, Rec Supervisor, the process used to deposit monies received from the pool. Ms. Oberste stated that each time money is brought into the office from the pool, donations, the train, etc....the money is receipted into Datatronics and then a 3 part deposit slip is filled out with the amount. One copy is placed in the bag with the daily deposit and is picked up by the armored car service and deposited into the bank. The Parks and Rec Department maintain the second copy and the third copy is sent to the Finance Department.

IA contacted Jennifer Walker, Finance Director regarding the discrepancy. Ms. Walker reviewed the Creekmore Park and Creekmore Pool transactions. It was noted that in 2012 that \$100 petty cash was requested for Creekmore Park and \$100 petty cash was requested for Creekmore Pool, however only \$100 was returned to the Finance Department. In 2013 it appears that Creekmore Pool requested petty cash for \$100, however at the end of the season the pool turned in \$200 petty cash. Creekmore Pool in 2014 and 2015 also requested \$200 and therefore

CONFIDENTIAL: Not to be distributed without prior permission of Internal Audit Department.

it appears that the \$200 petty cash returned in 2013 should have been two separate deposits. Instead the \$200 was deposited under Creekmore Pool instead of \$100 Creekmore Pool and \$100 Creekmore Park. Ms. Walker corrected the error and currently the Creekmore Park has \$200 and Park at West End has \$100 petty cash.

Creekmore Park does not maintain petty cash for the pool all year. Therefore IA recommends that Creekmore Park verify with the Finance Department at the beginning of the season and at the end of the season the petty cash amount and account that the monies were coded from to ensure the monies was properly documented.