
City of Edmonton
Planning and Development Department – Animal Control
Pound Section

Cash Handling Follow-Up Report

February 3, 2003

Introduction

Cash Handling Reviews determine whether cash resources are handled in a manner consistent with established City requirements and to assess the adequacy and effectiveness of internal controls at each handling location. Cash Handling Reviews consist of an objective review and evaluation of the cash (including credit cards, debit cards and cheques) handling practices and procedures relating to receiving, transporting, storing, depositing, recording and safeguarding City money.

The City Auditor in conjunction with Corporate Services, Finance Branch selected six cash handling sites for review in 2002. Sites were selected based on a number of criteria including estimated revenue; volume of transactions processed; cash handling risk; date of previous audit, if any, undertaken in the area; and history of problems and control weaknesses identified. Based on these criteria, Animal Control City Pound Operations was selected for review. However because Animal Control City Pound Operations was audited within the previous 3 years, the scope of the audit was restricted to following up on the recommendations contained in the previous audit.

Background

In 1999 BDO Dunwoody Chartered Accountants performed a comprehensive review of cash handling processes and controls of Animal Control City Pound Operations. The report issued in January 2000 contained 2 recommendations for improved procedures and controls.

Review Objective

To perform a follow-up review of the recommendations contained in the January 2000 report issued by BDO Dunwoody Chartered Accountants.

Scope and Methodology

A follow-up review was undertaken of Animal Control City Pound Operations and all recommendations contained in the above-mentioned report were revisited. Each recommendation and corresponding Department Action Plan was reviewed and assessed for compliance.

Summary of Results

Recommendation 1.3.1 regarding receipts issued by Constables is no longer applicable since Constables no longer accept payments from the public. Payments are now only received at department cash handling sites.

Recommendation 1.3.2 regarding control of keys for dog pound facility was accepted by management and is now fully implemented. All key usage and distribution is recorded, logged and inventoried.

Conclusion

We wish to thank the staff at the Animal Control City Pound for their cooperation and support during this follow-up review.