

September 20, 2016

Surprise Cash Handling and Management Oversight Audit at VanDusen Botanical Garden and Bloedel Conservatory

Background

Internal Audit conducted surprise cash handling and management oversight audits at VanDusen Botanical Garden and Bloedel Conservatory on August 18th, 2016.

Scope

The scope of the audit included a review of controls over the safeguarding of cash and assessed the extent of compliance to City and Park Board policies. Business processes and internal controls were reviewed in the following areas:

- Cash handling practices, including a surprise cash count
- Management review and approval processes
- Security of cash handling areas
- Deposit and reconciliation process
- Procurement practices
- Scheduling process

Conclusion

Internal controls over inventory management and reconciliation of the point of sale system require improvement. Findings and recommendations have been discussed with Park Board management, who have committed to implement improvements to internal controls, including:

- Enhance controls over inventory management for on-site gift shops
- Ensure accuracy of payment types entered in the VanDusen Garden Shop POS system
- Change safe combinations in accordance with Cash Handling Manual
- Conduct assessment on installation of CCTV cameras