

**Convention Center - Administration & Fiscal Bureau**

**Audit 01-08**

**Risk Analysis Work Sheet**

<b>Risk</b>	<b>Control</b>	<b>Control In Place</b>	<b>Assessment</b>
Loss of revenue for unpaid services.	Periodic review of services paid vs. those being used are compared throughout the show; Event settlement form used to ensure all services are paid by A/T not issuing the bill or refund (if applicable).	Yes	Medium
Loss of revenue for tickets not properly sold by cashier.	Tickets are issued through Ticketmaster; clients are only allowed to provide their own tickets through secured measures. Tickets are dated; at the end of the event, destroyed. Daily count of tickets assigned vs. inventory and balancing of cashiers.	Yes	Medium
Loss of life or revenues due to insecure transport of collections.	None.	No	High
Loss of revenues due to improper cash counts or misappropriation.	Generally, both an on-site Supervisor and the Box Office Supervisor will count the cashier's drawer. However, there are instances where the Box Office Supervisor has to also act in the capacity of the on-site Supervisor.	Yes / No	Medium to Low
Loss of revenue due to inaccurate calculation of refund or reimbursement(s) owed.	All refunds are verified by a separate A/T through a comparison of charges vs. payments.	Yes	Medium to Low
Loss of revenue due to uncollectible receivables.	Current collection efforts are handled by the A/R Acct Tech. Periodically, the Fiscal Manager becomes involved. Accounts are referred to Merchants Association after a discussion with the Director and Fiscal Mgr determines that there can be no further useful collection efforts.	Yes / No	Low
Loss of revenue due to unpaid receivables from Aramark, Five Star or other fees due from the History Center or docked boats.	Collection efforts occur and the balances accrue interest until paid.	Yes	Low
Loss of revenues due to invalid contract details.	Contract Specialist, Fiscal Manager, Director and legal all review document. Exceptions are to be documented as being approved.	Yes	Low