

**REVENUE AND FINANCE DEPARTMENT
BANKING AND CASHIERING DIVISION
CENTRAL CASHIER
AUDIT 14-05A
DECEMBER 11, 2014**



CITY OF TAMPA

Bob Buckhorn, Mayor

Internal Audit Department

Christine Glover, Internal Audit Director

December 11, 2014

Honorable Bob Buckhorn
Mayor, City of Tampa
1 City Hall Plaza
Tampa, Florida

RE: Banking and Cashiering-Central Cashier, Audit 14-05A

Dear Mayor Buckhorn:

Attached is the Internal Audit Department's report on Banking and Cashiering-Central Cashier.

We thank the management and staff of the Banking and Cashiering Division for their cooperation and assistance during this audit.

Sincerely,

/s/ Christine Glover

Christine Glover
Internal Audit Director

cc: Dennis Rogero, Chief of Staff
Sonya Little, Chief Financial Officer
Lee Huffstutler, Chief Accountant
Michael Fitzgerald, Accounting Operations Manager

**REVENUE AND FINANCE DEPARTMENT
BANKING AND CASHIERING DIVISION
CENTRAL CASHEIR
AUDIT 14-05A
DECEMBER 11, 2014**

/s/ Melinda Jenzarli

Auditor

/s/ Christine Glover

Audit Director

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BACKGROUND

The Banking and Cashiering Division is a unit of the Revenue and Finance Department and has an authorized position count of 25. The Division is responsible for the oversight and reconciliation of all cash equivalents received Citywide. The Central Cashier is supervised by the Banking and Cashiering Division and located at 2105 North Nebraska Avenue. The Administrative Assistant I and four Customer Service Representatives collect and process customer payments from 7:00 am until 5:00 pm Monday through Friday. The majority of the payments received are for utilities and business licenses. From October 1, 2013 to March 31, 2014 the Central Cashier processed 71,388 transactions totaling \$36,800,382.

STATEMENT OF OBJECTIVES

This audit was conducted in accordance with the Internal Audit Department's FY14 Audit Agenda. The objectives of this audit were to ensure that:

1. Payments received at the Central Cashier have been accounted for, recorded in CashWeb, and interfaced with Oracle properly.
2. Transactions and refunds made to customers were appropriate.
3. Cancelled transactions were appropriate.
4. All payments received were deposited at the bank and that bank reconciliations were completed and reviewed.

STATEMENT OF SCOPE

We have conducted an audit of cash handling at the Central Cashier. The audit period covered October 1, 2013, through March 31, 2014 and included payments received, recorded, and deposited. Original records and copies were used as evidence and verified through observation and physical examination.

STATEMENT OF METHODOLOGY

To achieve the audit objectives data was extracted from the Utility, Business License, and Oracle Accounts Receivable source billing systems. This data was compared to the Central Cashier CashWeb system to verify receipts received were recorded and accounted for properly. Bank deposit information was extracted from the Bank of American CashPro system and compared to daily transactions processed in CashWeb to verify all payments received were deposited. A combination of 100% verification and statistical sampling was used for our testing.

STATEMENT OF AUDITING STANDARDS

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

NOTEWORTHY ACCOMPLISHMENTS

1. In October 2013, the Revenue and Finance Banking and Cashiering Division implemented a service that allows City residents to pay their utility bill at any local AMSCOT. As a result, wait lines have decreased at the Central Cashier and overall customer service has improved.
2. From October 1, 2013, to March 31, 2014 the Central Cashier processed on average 2,745 transactions a week at nearly 100% accuracy.

AUDIT CONCLUSIONS

Based upon the test work performed and the audit findings noted below, we conclude that:

1. Payments received at the Central Cashier were accounted for and recorded properly.
2. Reversed transactions and refunds made to customers reviewed were appropriate.
3. Cancelled transactions reviewed were appropriate.
4. Payments received at the Central Cashier were in agreement with what was deposited at the bank. Bank reconciliations were completed and reviewed.

Measures to enhance existing security activities were identified and implemented during the course of the audit.