



The Executive Summary should be interpreted within the context of the complete engagement report.

April 2024

## BACKGROUND

City Leadership requested this engagement. The engagement focused on current practices at the Central Library Branch (The Library). The Library collects cash for copy and printer services, miscellaneous items, etc.

## Review of Central Library Cash Handling

### SCOPE

The scope of our work covered practices in place from January 1, 2023, through February 14, 2024, and cash on hand on January 18, 2024.

### OBJECTIVE

- Determine whether cash handling policies and procedures exist and if they follow leading practices.
- Determine if internal controls exist and operate as intended to safeguard cash receipts from loss.

### CONCLUSION

We conclude that cash handling policies and procedures are incomplete and do not always follow leading practices, and internal controls over cash handling are missing.

### KEY RECOMMENDATIONS AND RESPONSE

We recommend implementing internal controls including segregation of duties, supervisory reviews, and other areas detailed in the audit report.

We recommend developing procedures that align with and incorporate citywide cash handling policies, including the areas mentioned above.

### Management Response

Management agrees with the recommendations and have started implementation.

Link to the full report [here](#)