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INTERNAL AUDIT DIVISION

Report Number: 2012-010

***FINAL REPORT - Review of Cash Handling
Activities in the Community Development Agency,
Development and Inspections Division***

November 16, 2012

***Latona Thomas, CPA, Manager
Steven Harper, Staff Auditor I
Barry Huff, Staff Auditor I***

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COBB COUNTY INTERNAL AUDIT

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Division Manager

November 16, 2012

MEMORANDUM

TO: MEMORANDUM TO COBB COUNTY MANAGER

FROM: Latona Thomas, CPA, Manager 

SUBJECT: **FINAL REPORT** – Review of Cash Handling Activities in the Community Development Agency, Development and Inspections Division

Attached for your review is the subject final audit report. The objective of our audit was to determine if controls over cash are adequate to provide reasonable assurance that all incoming cash is accounted for, secured and deposited promptly.

Impact on the Governance of the County

The findings in the report will strengthen the controls over the cash handling procedures in the Development and Inspections Division. Citizens can be more assured that the estimated annual \$3.2 million paid for permits and inspections are properly accounted for and deposited to the County's account.

Executive Summary

At the request of the Division Manager, we conducted a review of the controls over the cash handling in the Development and Inspections Division of the Community Development Agency.

We discussed cash handling procedures with the cashiers and managers in each section. We also conducted a walkthrough of the area and observed the physical security afforded cash handling. Based on our discussions and observations, we determined that generally controls were in place to ensure collected cash was accounted for and deposited daily. Cash drawers were used to store cash, cashiers balanced their collected remittances daily, end-of-day balancing was verified and deposits are made daily. Armored car service is planned to start after the new contract is approved this Fall, but immediate security measures are warranted.

Although the controls are generally working, we identified areas where controls could be strengthened to prevent the misappropriation of funds. We also conducted a cursory analysis of the ACCELA system controls and have reported our results in a supplemental report. In addition, we noted a possible issue regarding the accessibility safeguard of the safe, but we will perform a subsequent review and report those results thereafter.

Recommendations

We made several recommendations designed to:

- Reduce the number of people who have access to cash.
- Require adherence to proper cashier cash handling procedures.
- Reduce the amount of cash handled by cashiers.
- Strengthen/streamline the end-of day balancing and verification process.
- Strengthen physical controls over cash.

Response

The Development and Inspections Division Manager provided a response to our draft report and concurred with nine of our 12 recommendations. He proposed acceptable alternative solutions to two recommendations and decided not to implement the recommendation to consolidate cashier functions because cashiers of each section have a multitude of other administrative responsibilities that would be compromised if additional cash handling responsibilities were added. Internal Audit does not take exception to this business decision. We will perform a follow-up in three months on the implementation of corrective actions proposed in the remaining 11 recommendations. The complete response to the draft report is included as Appendix V.

Copies of this report will be sent to the managers affected by the report recommendations. Please contact me at (770) 528-2559 if you have questions or Barry Huff, Auditor-in-Charge, at (770) 528-2558.

Background

The **Development & Inspections (D&I) Division** ensures that all county development adheres to the laws and regulations of Cobb County, the State of Georgia, and the United States Government. This Division is made up of four sections:

- **Site Plan Review (SPS)** – Primary responsibility is to coordinate civil plan review and approval for development projects and to collect appropriate fees.
- **Structural Plan Review (SPR)** – Primary responsibility is to review commercial building project plans for compliance with the adopted building codes and to collect permitting fees.
- **Residential Permitting (RPS)** – Primary responsibility is to gather required information and related approvals for residential building projects and to collect permitting fees.
- **Inspections** - Primary responsibility is to inspect building projects for compliance with code. The following groups are in this section:
 - Administrative group – Primary responsibility is inspector support to include collecting fees and fines related to code violations.
 - Building Inspectors – inspect compliance with building code.
 - Electrical Inspectors – inspect compliance with electrical code.
 - Mechanical Inspectors - inspect compliance with mechanical code.
 - Site Inspectors – inspect compliance with Land Disturbance Permits.
 - General Inspectors – inspect code compliance bond cases, nuisance abatement cases and rental housing complaints.

A cashier function is present in each section to collect fees and fines for the permits, inspections and reviews conducted. The average annual revenue for the Division from FY2007 to FY2011 was approximately \$3.2 million in fees and fines. These remittances are processed using ACCELA¹ Government Software which records the transactions and produces cashier reports to assist in the daily reconciliation of collections.

Cashiers in the Residential Permitting Section (RPS) may, on occasion, back up the Inspections section cashier but the other section's primary cashier is backed up by employees within their section. Remittances collected are in the form of cash or checks; they do not currently have credit or debit card capability.

The Public Service Supervisor (PSS) for the Permitting section validates the end-of-day balancing and prepares a deposit slip for the money collected by the three RPS cashiers, the Inspections Section cashier and the Structural Plan Review cashier. The Site Planning section validates their own end-of-day balancing and prepares their deposit slips for money collected. A Division employee takes all money to the bank daily.

¹ A web-based computer software solution that tracks and manages land use and community development activities needed to support and promote economic development and prosperity, including permits; building safety; inspections; investigations, and reviews.

Results of Review

We completed our assessment of controls over cash handling in the D&I Division. Our objective was to determine if controls over cash are adequate to provide reasonable assurance that all incoming cash is accounted for, secured and deposited timely. Adequate controls are necessary to prevent the mishandling of funds, to safeguard against loss and protect employees from inappropriate charges of mishandling funds.

We determined that generally, the Division has controls in place to ensure that cash is being handled responsibly and in accordance with sound management principles. Except for one section, cash was maintained in locked cash drawers, all money collected was stored overnight in a locked safe, each cashier performed an end-of-day balancing to computer-generated cashier reports that were validated by a third party and bank deposits were made daily. Our limited testing of ACCELA cash processing controls showed that the system has systemic safeguards to help prevent misappropriation of funds, but more management tools to monitor changes to the transaction records would be beneficial. We conducted a cursory analysis of the ACCELA system controls and reported our results in a supplemental report.

Although controls over the cash were generally adequate, we identified opportunities where control over cash handling could be strengthened.

Controls for Cash Handling in the Development and Inspections Division Could Be Strengthened

Reduce the Number of People Who Have Access to Cash

Consolidation of the cashier functions can reduce the number of cash handlers by eliminating the need for primary and/or backup cashiers in each section. If cashiers have access to the other section's data input screen and are cross-trained, the need for the individual section's primary and/or backup cashiers could be eliminated.

SPR has two backups to their cashier while SPS has five employees who act as backup. Using the cashiers in the RPS as backup cashiers would preclude the need to have backup cashiers. For instance, there is no backup cashier in the Inspection section and the RPS cashiers currently process the Inspection fees when the cashier is not available. In addition, the consolidation of all the cashier functions within the RPS would eliminate the need for cashiers entirely in the other three sections.

Access was given to several people in these sections to ensure that someone is available to accept funds from customers. However, the risk of misappropriation of cash is increased when a higher number of people have access to the cash without proper segregation controls. Consolidation could save or reallocate resources and lessen the risk associated with cash handling by reducing the number of people who have potential access to the cash. Consolidation would also eliminate the need for additional controls to ensure cash is properly safeguarded.

Follow Proper Cashier Cash Handling Procedures

If management decides to maintain cashiers in each function, proper procedures for processing payments need to be followed. We determined that although the primary and backup cashiers in SPR process their payments using their own user IDs, they all work from the same till. With all three working from the same drawer, identifying who is responsible for imbalances would be difficult, if not impossible. Proper procedures dictate each cashier should have their own cash advance and work from their own drawer so, in the event of an imbalance, the source can be detected.

Up to six people in SPS actually receive money from customers. When the primary cashier is not present, other members of the staff accept money from customers and place the money in the cash drawer for later processing by the cashier. A delay in recording cash transactions not only provides an opportunity for errors, but also creates the opportunity for temptation, which can lead to cash fraud. Cash transactions should be recorded immediately to prevent errors and misuse. Also, if backup cashiers are maintained, then separate user IDs, advances, and drawers should be used.

Reduce the Amount of Cash Handled by Cashiers

One of the ways to increase cash controls is to reduce the amount of cash handled by cashiers. We determined that D&I does not provide their customers the option of paying fees and fines by debit/credit card or other electronic fund transfer² (EFT). The use of EFT not only makes the payment of the charges more convenient and reduces the amount of cash that exchanges hand, but it also allows for the potential online payment of fees and fines without going to the D&I office. In our discussion with Information Services, we determined that there are plans to add the online capability for some Community Development customers, but there is no established timeframe for implementation. The D&I Division Manager also supports the idea and stated that from a customer service standpoint, the ability to take debit/credit card payments would be beneficial.

In order to facilitate the transition to EFT onsite and online and address the trend to using forms of payment other than cash, we believe that EFT payment options should be offered to current D&I customers.

Recommendations

The Development and Inspections Division Manager should:

Recommendation 1: Determine what level of consolidation of the cashier functions is practical. If full consolidation into one cashier function is not practical, consider using the RPS section cashiers as backup for the other three sections.

² Electronic Funds Transfer (EFT) is a system of transferring money from one bank account directly to another without any paper money changing hands. EFT refers to any transfer of funds initiated through an electronic terminal, including credit card, ATM, wire and point-of-sale (POS) transactions. The benefits of EFT include reduced administrative costs, increased efficiency, simplified bookkeeping, and greater security.

Auditee Response: Disagree - Do not believe that it is practical to consolidate cashier functions or to use RPS section cashiers as backup for the other three sections. Cashiers of each section have a multitude of other administrative responsibilities that would be compromised if additional cash handling responsibilities were added.

Internal Audit Comment: We do not take exception to this management decision.

Recommendation 2: If backup cashiers are maintained in each section, designate one backup cashier and ensure the backup works from their own till and process payments when received using their own computer identification. No other employees should accept cash from customers.

Auditee Response: Concur with Alternate Solution - **Site Plan Review** will reduce from five backups to three with a designated backup assigned daily. Add a second cash drawer for the designated backup. If an unexpected event occurs that requires the designated backup be replaced during the day their cash drawer must be balanced and verified by the new backup prior to using the same cash drawer.

Residential Permitting – Add a cash drawer for supervisor.

Structural Plan Review – Continue with two backups with a designated back up assigned daily. Add a second cash drawer for the designated back up. If an unexpected event occurs that requires the designated backup be replaced during the day their cash drawer must be balanced and verified by the new backup prior to using the same cash drawer.

Will request information from I.S. and Property Management, prior to January 1, 2013, for implementation and cost analysis. County Manager project approval and funding appropriation would be required to implement. Additionally, more till money would be required. Therefore, a completion date cannot be set at this time.

Recommendation 3: Coordinate with Information Services to determine the best EFT system to implement in their cashier function.

Auditee Response: Concur – Implementation of EFT system as recommended in the report, would be the most effective way to reduce cash handling needs. Perhaps a convenience fee could be implemented to help offset the cost of implementation and continued operational fees. Will request information from I.S. and Property Management, prior to January 1, 2013, for implementation and cost analysis. County Manager project approval and funding appropriation would be required to implement. Additionally, more till money would be required. Therefore, a completion date cannot be set at this time.

Strengthen/Streamline End-of-Day Balancing and Verification Process

Verify Cash Advances

The end-of-day verification process by the Public Service Supervisor (PSS) should include a periodic verification of the cash advanced to each cashier. The amount of remittances collected for the day by cashiers in the SPR, Inspections and RPS sections is compared to their daily cashier report; however, the PSS does not periodically verify the cash advances of the cashiers. Periodic unannounced verification of all advances helps provide assurance the money has not been misappropriated.

Verify the Public Service Supervisor's End-of-Day Balancing

The PSS has a change-making advance of \$70, which she uses occasionally to service RPS customers; however, no one performs a verification of her end-of-day balancing and cash advance. Sound cash management practices require an independent person verify the PSS daily cash collections and cash advance when the PSS performs cashier functions. The verification is a control against the misappropriation of funds.

Provide Witness for End-of-Day Balancing

Each cashier's end-of-day verification should be witnessed by the cashier or another third person. After balancing, the cashiers from RPS, cashiers in SPR and Inspections sections turn their total cash receipts and reports for the day over to the PSS who, on the following day, verifies their counts and prepares the money for deposit. The PSS does not recount the money in the presence of the cashier or another third party. Because the recounts are not witnessed, it would be difficult for the cashier to dispute any overage/shortage identified during the verification process.

Verify the Source Documents Match the Daily Deposit

After the end-of-day balancing, the PSS creates a deposit slip to facilitate the bank deposit and a Cash Receipt Document (CR), which is used to enter the previous day's cash receipts in the County's financial system. An accountant in the Finance Department will verify the CR amount to the bank's deposit records to ensure they match. However, no one compares the CR amount to the cashier daily reports to ensure the amounts match.

This independent validation helps ensure that the amounts showing on the cashiers' daily reports match the amount input to the financial system. Without this verification and approval, management cannot be assured the amount input to the system reflects the accurate amount as supported by documentation. This process ensures that all money reported by the cashiers is included with the daily deposit.

Streamline SPS Verification Process

In SPS, the daily remittance reconciliation process needs to be streamlined by conducting the cashier reconciliation either at the end of the day or the following morning not at both times, as is the current practice. Since only authorized employees have access to the cashier funds overnight, conducting another balancing the following day is not required. The remittances can be prepared for deposit at the end of the day or the next morning and given to the PSS for delivery to the bank for deposit. Making this change in procedure will save time in the verification process.

Recommendations

The Development and Inspections Division Manager should:

Recommendation 4: Instruct the Public Service Supervisor to verify the cashiers' advance amount during her daily cash verifications, or conduct periodic unannounced validations.

Auditee Response: Concur – Would not be feasible on a daily basis but could be implemented on a random basis throughout the year. Will implement January 1, 2013.

Recommendation 5: Ensure the Public Service Supervisor end-of-day balancing and cash advance is verified by an independent person.

Recommendation 6: Instruct the Public Service Supervisor to include either the cashier or independent third party as a witness of the cashier's end-of-day verification.

Recommendation 7: Ensure, prior to deposit, an independent person verifies that the Cash Receipt document amount and deposit slip amount matches the total receipts on the daily cashier reports as generated by ACCELA.

Recommendation 8: Ensure the Site Planning section's end-of-day balancing is performed either at the end of the day or the following morning, not at both times as is the current practice.

Auditee Response: Concur (Recommendations 5 through 8) – Will implement by January 1, 2013.

Strengthen Physical Controls Over Cash

Adequate physical control over cash is essential to prevent theft and misuse. Improper physical security increases the risk the money can be misappropriated. We noted four areas of physical security that need management attention.

The key for the cash drawer in SPR is kept in an unlocked desk drawer near the cash drawer. Keeping the key in an unsecured location, in close proximity of the cash drawer, increases the risk that an unauthorized person can gain access to the cash drawer.

Mail that could contain money is maintained in an unsecured area. When mail is delivered to the Community Development Office, it is sorted into four mail cubby hole boxes on one of the main hallways in the building but not behind any secure door. Access to the mail is accessible to anyone in the building. Mail that may contain remittances should be identified when delivered and placed under security to prevent theft. In addition, all remittances should be deposited upon receipt to minimize further risk and to increase the possible interest revenue that can be gained from timely deposits.

The Inspection section cashier maintains her cash till in a locked cash bag within an unlocked desk drawer. To guard against possible theft, the cash should be maintained in a lockable cash drawer with limited access. The prior cashier used a cashier drawer, which was mounted to her desk, but it was not relocated to the desk of the current cashier.

An unescorted employee takes the daily D&I deposits (approximately \$13,000³) to the bank using their personal vehicle under the risk of theft, loss, or bodily harm. Plans have been initiated to include the Community Development building as a stop for the armored car service; however, to date, the employee continues to make the daily trip to the bank.

³ \$3.2 million average annual revenue, divided by 12 months = \$266,667, divided by 20 workdays = \$13,333.

Recommendations

If less than full consolidation is implemented, the Development and Inspections Division Manager should:

Recommendation 9: Ensure the key to the Structural Plan Review cash drawer is maintained with the cashier until needed for access to the drawer.

Recommendation 10: Ensure the lockable cash drawer is relocated to the current cashier's desk.

Auditee Response: Concur (Recommendations 9 and 10) - Will implement by January 1, 2013.

The Director of the Community Development Agency should:

Recommendation 11: Ensure mail is screened when it comes in and envelopes containing money should be secured or forwarded to the appropriate area for safekeeping. The respective Divisions should ensure all remittances are deposited immediately in an efficient manner.

Auditee Response: Concur with alternate solution - Doors with key locks could be added to the existing mailbox cabinets. Will request information from Property Management, prior to January 1, 2013, for implementation and cost analysis. County Manager project approval and funding appropriation would be required to implement. Therefore, a completion date cannot be set at this time.

The Community Development Agency Director and the Treasury Division Manager should:

Recommendation 12: Provide armored car service for all residents of the new Powder Springs Station immediately and ensure they are included in the new request for proposal for armored car services.

Auditee Response: Concur – Will request information from Finance and other County departments, prior to January 1, 2013, for implementation and cost analysis. County Manager project approval and funding appropriation would be required to implement. Therefore, a completion date cannot be set at this time.

Internal Audit Comment: The Treasury Division Manager stated that the Request for Proposal for the armored car service will be presented after the banking services contractor is selected; however, we believe immediate security measures are warranted.

Detailed Objectives, Scope, and Methodology

We conducted this review as part of our annual audit plan and at the request of the Development and Inspections Division Manager. We conducted the review onsite in the Community Development Agency Office and our division office. Our objective was to determine if controls over cash are adequate to provide reasonable assurance that all incoming cash is accounted for, secured and deposited promptly.

In order to accomplish our objective, we performed the steps:

- I. Met with the Division manager and his administrative assistant to assess their concerns about the cash handling processes in the Division.
- II. Discussed the cash handling procedures with each available cashier.
- III. Discussed the review of end-of-day processing with the PSS.
- IV. Conducted a walk-through of the work area and observed security afforded the cash handling process.
- V. Discussed the systemic controls in place in the ACCELA system to prevent undetected misappropriation of money collected.
- VI. Discussed and observed physical controls over cash.

Abbreviations and Glossary

PSS	Public Service Supervisor
RPS	Residential Permitting Section
SPS	Site Planning Section
SPR	Structural Planning Review

Major Contributors to the Report

Latona Thomas, CPA, Internal Audit Division Manager
Barry G. Huff, Auditor-in-Charge

Final Report Distribution List

Rob Hosack, AICP, Community Development Agency Director
Lee McClead, Development and Inspections Division Manager
Jim Pehrson, CPA, Director/Comptroller, Finance Department
John Bergey, Finance Division Manager
Paul Ruth, Information Services Director
Internal Audit Division File

Outcome Measure

This appendix presents detailed information on the measurable impact that our recommended corrective action(s) will have on County governance. This benefit will be incorporated into our annual report to the County Manager and Board of Commissioners.

Type and Value of Outcome Measure:

- Protection of Resources – Potential; \$3.2 million in fines and fees collected will be subject to better controls against misappropriation. (See pages 2-5).

Methodology Used to Measure the Reported Benefit:

We extracted from Advantage Financial the total revenue collected by unit 0320 (Community Development, Inspection) for FY2007 to FY2011 and obtained an average annual figure of \$3,181,232. To determine if the average revenue is commensurate with the current FY revenue, we verified the FY2012 revenue amount, as of September 5, 2012 was \$2,922,835. Based on current revenue trends and the average annual revenue computed, we estimated the potential revenue protection for the Division to be \$3.2 million.

Auditee Response




COBB COUNTY COMMUNITY DEVELOPMENT AGENCY

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Lee McClead, CBO
Development and Inspections
Division Manager

DATE: November 13, 2012

TO: Latona Thomas, CPA, Manager, Internal Audit

FROM: Lee McClead, Development and Inspections Division Manager 

SUBJECT: Response to the Internal Audit Division's Draft Report – Review of Cash Handling Activities in the Community Development Agency, Development and Inspections Division

This memo is in response to the subject report dated October 2, 2012. The review determined that that generally controls were in place to ensure collected cash was accounted for and deposited daily. Although the controls are generally working, you identified areas where controls could be strengthened to prevent the misappropriation of funds.

You made several recommendations and our response to those recommendations are provided below.

The Development and Inspections Division Manager should:

Recommendation 1: Determine what level of consolidation of the cashier functions is practical. If full consolidation into one cashier function is not practical, consider using the RPS section cashiers as backup for the other three sections.

Response: *Disagree*

Do not believe that it is practical to consolidate cashier functions or to use RPS section cashiers as backup for the other three sections. Cashiers of each section have a multitude of other administrative responsibilities that would be compromised if additional cash handling responsibilities were added.

Recommendation 2: If backup cashiers are maintained in each section, designate one backup cashier and ensure the backup works from their own till and process payments when received using their own computer identification. No other employees should accept cash from customers.

Response: *Concur with alternate solution*

Site Plan Review – Reduce from 5 backups to 3 with a designated back up assigned daily. Add a second cash drawer for the designated back up. If an unexpected event occurs that requires that the designated back up be replaced during the day their cash drawer must be balanced and verified by the new backup prior to using the same cash drawer.

Residential Permitting – Add a cash drawer for supervisor.

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Structural Plan Review – Continue with 2 backups with a designated back up assigned daily. Add a second cash drawer for the designated back up. If an unexpected event occurs that requires that the designated back up be replaced during the day their cash drawer must be balanced and verified by the new backup prior to using the same cash drawer.

Will request information from I.S. and Property Management, prior to January 1, 2013, for implementation and cost analysis. County Manager project approval and funding appropriation would be required to implement. Additionally, more till money would be required. Therefore a completion date can not be set at this time.

Recommendation 3: Coordinate with Information Services to determine the best EFT system to implement in their cashier function.

Response: *Concur*

Implementation of EFT system, as recommended in the report, would be the most effective way to reduce cash handling needs. Perhaps a convenience fee could be implemented to help off set the cost of implementation and continued operational fees. Will request information from I.S. and other County departments, prior to January 1, 2013, for implementation and cost analysis. County Manager project approval and funding appropriation would be required to implement. Therefore a completion date can not be set at this time.

Recommendation 4: Instruct the Public Service Supervisor to verify the cashiers' advance amount during her daily cash verifications, or conduct periodic unannounced validations.

Response: *Concur*

Would not be feasible on a daily basis but could be implemented on a random basis throughout the year. Will implement by January 1, 2013.

Recommendation 5: Ensure the Public Service Supervisor end-of-day balancing and cash advance is verified by an independent person.

Response: *Concur*

Will implement by January 1, 2013.

Recommendation 6: Instruct the Public Service Supervisor to include either the cashier or independent third party as a witness of the cashier's end-of-day verification.

Response: *Concur*

Will implement by January 1, 2013.

Recommendation 7: Ensure, prior to deposit, an independent person verifies that the Cash Receipt document amount and deposit slip amount matches the total receipts on the daily cashier reports as generated by ACCELA.

Response: *Concur*

Will implement by January 1, 2013.

Recommendation 8: Ensure the Site Planning section's end-of-day balancing is performed either at the end of the day or the following morning, not at both times as is the current practice.

Response: *Concur*

Will implement by January 1, 2013.

Recommendation 9: Ensure the key to the Structural Plan Review cash drawer is maintained with the cashier until needed for access to the drawer.

Response: *Concur*

Will implement by January 1, 2013.

Recommendation 10: Ensure the lockable cash drawer is relocated to the current cashier's desk.

Response: *Concur*

Will implement by January 1, 2013.

The Director of the Community Development Agency should:

Recommendation 11: Ensure mail is screened when it comes in and envelopes containing money should be secured or forwarded to the appropriate area for safekeeping. The respective Divisions should ensure all remittances are deposited immediately in an efficient manner.

Response: *Concur with alternate solution*

Doors with key locks could be added to the existing mail box cabinets. Will request information from Property Management, prior to January 1, 2013, for implementation and cost analysis. County Manager project approval and funding appropriation would be required to implement. Therefore a completion date can not be set at this time.

The Community Development Agency Director and the Treasury Division Manager should:

Recommendation 12: Provide armored car service for all residents of the new Powder Springs Station immediately and ensure they are included in the new request for proposal for armored car services.

Response: *Concur*

Will request information from Finance and other County departments, prior to January 1, 2013, for implementation and cost analysis. County Manager project approval and funding appropriation would be required to implement. Therefore a completion date can not be set at this time.

C: Rob Hosack, Agency Director