



## **Arlington County, Virginia**

**Internal Audit of  
Cash Collection and Handling of the  
Department of Parks and Recreation - 3700 Four Mile Run Drive  
Fiscal Year 2015**

**Prepared By:**



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March 5, 2015

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Pursuant to the contract and related statement of work for Arlington County, Virginia ("the County"), we hereby present the internal audit of Cash Collection and Handling of the County's Department of Parks and Recreation - 3700 Four Mile Run Drive. Our report is organized in the following sections:

<b>Executive Summary</b>	This section gives a background summary of the function and a detailed description of the issues noted during our internal audit, recommended actions, and management's corrective action plan, including the responsible party and estimated completion date.
<b>Background</b>	This section provides an overview of the function within the process and pertinent operational control points and related compliance requirements.
<b>Objectives and Approach</b>	The internal audit objectives and focus are expanded upon in this section as well as a review of the various phases of our approach.
<b>Process Map</b>	This section illustrates process maps, which identifies data flow, key control points and any identified gaps.

We would like to thank the staff and all those involved in assisting McGladrey in connection with the internal audit of Cash Collection and Handling of the Department of Parks and Recreation - 3700 Four Mile Run Drive.

Respectfully Submitted,

**MCGLADREY**

## **Executive Summary**

Cash Collection and Handling involves those activities performed to process cash collection transactions in the ordinary course of business. It encompasses all point of sale transactions between the County and program participants. Arlington County's cash collection process is decentralized with multiple cash collection points established across the County. While multiple cash collection points are necessary for the County to efficiently conduct business, it makes it inherently more challenging to control. A decentralized process with multiple cash collection points is typical for local governments.

The primary objective of this audit was to assess whether the system of internal controls over cash collection and handling, at the Department of Parks and Recreation Services – 3700 Four Mile Run Drive, is adequate and appropriate for promoting and encouraging the achievement of management's objectives for effective cash management and safeguarding. For the purposes of this project, cash is defined as actual cash and checks. This also included a review and assessment of the draft County-level Funds Handling policy and procedures to determine the adequacy of internal control over cash collection and handling. The scope encompassed the process(es) in its current state and included a review of transactions as of mid-December 2014, on a sample basis, for the Department of Parks and Recreation – 3700 Four Mile Run Drive. 3700 Four Mile Run Drive is one of 15 unique deposit ticket identification numbers for point of sale cash collection points for the Department of Parks and Recreation. Total collections (cash, checks, and credit card) for 3700 Four Mile Run Drive were \$925,518 for Fiscal Year ended June 30, 2014 and \$659,959 from July 1, 2014 to January 31, 2015.

A detail of the issues identified and their relative risk ratings is provided below, including recommendations and management's response. We have assigned relative risk factors to each issue identified. This is the evaluation of the severity of the concern and the potential impact on the operations. There are many areas of risk to consider in determining the relative risk rating of an issue, including financial, operational, and/or compliance, as well as public perception or 'brand' risk. Items are rated as High, Moderate, or Low.

- *High Risk Items* are considered to be of immediate concern and could cause significant operational issues if not addressed in a timely manner.
- *Moderate Risk Items* may also cause operational issues and do not require immediate attention, but should be addressed as soon as possible.
- *Low Risk Items* could escalate into operational issues, but can be addressed through the normal course of conducting business.

Issues	Risk Rating
<b>1. Segregation of Duties</b>	<b>High</b>
<p>We noted the following during our review:</p> <p><u>Segregation of Duties</u></p> <ul style="list-style-type: none"> <li>• The cash deposit is prepared twice a week by an Administrative Assistant, who is also a cash collector on occasions when a primary cash collector is not available to accept payment; and</li> <li>• The individual responsible for opening the mail, which includes customer payments, is also a cash collector and can post cash receipts into the RecTrac system.</li> </ul> <p>Without proper segregation of duties and user access controls surrounding cash, there is an increased likelihood that errors, misappropriation of funds, or other types of irregularities may occur without being detected and corrected in a timely manner.</p> <p><u>User Access</u></p> <ul style="list-style-type: none"> <li>• The process for the review of user access to RecTrac additions/changes/deletions and performance of periodic reviews of existing user access rights for reasonableness and necessity is informal in nature. Although, the process for the review of individual user access additions/changes/deletions was performed within the last 12 months, the overall performance and review is not defined.</li> </ul> <p>The absence of a formalized review process around user access rights increases the risk that access rights are inappropriate for current employee roles or employees no longer associated with the Department and/or County.</p>	

1. Segregation of Duties - continued	High
<b>Recommendation</b>	
<p>We recommend the following:</p> <ul style="list-style-type: none"> <li>• As the Administrative Assistant’s duties include verification and preparation of the deposit, they should not also be an initial cash collector;</li> <li>• Someone independent of the reconciliation, recordkeeping and deposit preparation should be tasked with opening all mail and logging payments received. The payments received in the mail, along with the log, would then be submitted to the Administrative Assistant for verification of cash received, including sign off on the log, recording of cash to the customer account in RecTrac and preparation of the deposit;</li> <li>• User access additions/changes/deletions should be formally documented, including authorization by someone outside of IT; and</li> <li>• User access should be reviewed on at least an annual basis.</li> </ul>	
<b>Management’s Response</b>	
<p><b>Response:</b> <u>Segregation of Duties:</u> DPR’s Cash Handling Policy, Operating Memorandum B-4 (“OMB-4”), currently states in Procedure Item 4.3 that “wherever at least two DPR employees are on duty, at least two employees will be handling and accounting for the funds received upon changes in shifts and daily when closing the facility. The individual receiving cash will not be same person providing the service.” Through the internal audit conducted by McGladrey, DPR identified that the language of OMB-4 needs to be updated as DPR staff were interpreting situations such as a temporary position vacancy in one of two identified cash handling positions as authorization for the location to have only one employee handling and accounting for cash. DPR will be updating the language in OMB-4 to clarify that one “individual should not have responsibility for more than one of three transaction components: authorization, custody of assets and recordkeeping/reconciliation.” Procedure Item 4.3 will further be strengthened by adding language that clarifies that cash should not be collected by the individual who is the cash deposit preparer, that the individual opening customer payments via mail should not be a cash collector of those payments, and that the individual responsible for opening customer payments via mail should record the payments received in a log to be signed off on by the cash collector recording the payments. The DPR Finance Unit will coordinate and lead mandatory training refreshers with all staff responsible for cash handling.</p> <p><b>Responsible Party:</b> DPR Finance Unit will update OMB-4 and lead the training.</p> <p><b>Estimated Completion Date:</b> Refresher trainings will be conducted throughout Summer 2015, on an annual basis thereafter, and as needed when there is a change in staff. OMB-4 will be updated by September 2015.</p> <p><u>User Access:</u> DPR recognized, through the internal audit conducted by McGladrey, that reviews of current user access reviews to RecTrac were too ad hoc in nature and required a formalized, structured review process. As a result of McGladrey’s findings, DPR will create User Access operating procedures that includes the establishment of an annual review of all User Access conducted by the IT Unit and reviewed by the DPR Finance Unit, as well as specific procedures that require formal documentation of additions/changes/deletions to users on a form that will be completed by the IT Unit, with DPR Finance Unit approval required. The first formal annual review will include a thorough clean-up and documentation of reasoning for all existing users’ access.</p> <p><b>Responsible Party:</b> DPR Finance Unit and DPR IT Unit will jointly create the new operating procedures and User Access Form; DPR IT Unit will fill out the user form for any changes and be responsible for submitting it to DPR Finance staff for approval.</p> <p><b>Estimated Completion Date:</b> The annual review will occur beginning in Summer 2015; the User Access Form will be developed in conjunction with the Summer 2015 annual audit and used as needed thereafter. The new operating procedures will be created by September 2015.</p>	

Issues	Risk Rating
<b>2. Cash Collection and Handling, including Monitoring</b>	<b>Moderate</b>
<p>We noted the following during our review:</p> <p><u>Discounts</u> Cash collectors have the ability to grant customer discounts within RecTrac (Parks and Recreation Management software). Management currently performs an informal review on an annual basis, which does not allow for timely monitoring and resolution of any issues identified through review.</p> <p><u>Reconciliations</u> Cash transactions require a series of reconciliations to ensure the prompt detection of fraud and errors. We noted that once the Cash Receipt Input Form (“CRIF”) has been submitted to the Treasurer’s office for posting to PRISM, a reconciliation of the deposit information submitted to the Treasurer’s office to what was posted in PRISM is not performed. As part of the monthly reconciliation and review process, Parks and Recreation’s Finance team reviews PRISM revenue reports to verify revenues are meeting expectations; this process is not intended to verify supporting transactions.</p> <p>Without regular and on-going monitoring at the transaction level, there is an increased likelihood of errors, misappropriation of funds, or other types of irregularities occurring without being detected and resolved in a timely manner. Also, proper reconciliations are essential to detect and deter theft or loss of County funds due to fraud or errors.</p>	
<b>Recommendation</b>	
<p>We recommend that the following:</p> <ul style="list-style-type: none"> <li>• Require reconciliations be performed of the CRIF information submitted to the Treasurer’s office to what was posted in PRISM;</li> <li>• Management review of discounts granted to customers by employee on, at least, a monthly basis; and</li> <li>• That the Department of Parks and Recreation consider implementing performance of “unannounced cash audits” of collections points, including follow-up on issues identified for monitoring of remediation and closure. This process should include distribution of at a least a summary of findings to the other Parks and Recreation cash collection locations so that all key personnel are informed and aware of findings in order to increase awareness at the respective locations.</li> </ul>	
<b>Management’s Response</b>	
<p><b>Response:</b> <u>Discounts:</u> In addition to DPR continuing to review users with “discount” code access (ability to grant customer discounts) on an annual basis during the annual “User Access Review,” DPR will include language in the User Access operating procedures requiring that discounts processed be reviewed on a monthly basis, with the data provided by the IT Unit in an established, ongoing format, and signed off on by the Registration Manager and the DPR Finance Unit.</p> <p><b>Responsible Party:</b> DPR IT Unit will develop the monthly discount report template in collaboration with the Registration Manager and DPR Finance Unit.</p> <p><b>Estimated Completion Date:</b> The monthly review will kick off in Summer 2015. The monthly discount report template will be created by September 2015.</p>	

## Executive Summary – continued      3700 Four Mile Run Drive

Issues	Risk Rating
2. Cash Collection and Handling, including Monitoring - continued	Moderate
<b>Management's Response - continued</b>	
<p><b>Response:</b> <u>Reconciliations:</u> DPR recognizes, through McGladrey's audit findings, that additional reconciliations of CRIF information submitted to the Treasurer's office for deposit to what is posted in PRISM should be added to the financial activities of DPR. Since many departments work with the Treasurer's Office in similar ways, DPR will consult with the Department of Management and Finance to determine best practices for these reconciliations. As a model department with a large volume of CRIFs each month, DPR is proposing a two-phase effort: in phase 1, DPR will identify a random sample of all CRIFs on a monthly basis to perform a quality assurance check; in phase 2, DPR will move to reviewing a random sample of transactions within each CRIF on a monthly basis. Phase 1 will give a baseline at the higher level and phase 2 will give an ongoing, statistically significant review of all CRIFs.</p> <p><b>Responsible Party:</b> DPR Finance Unit and Department of Management and Finance.</p> <p><b>Estimated Completion Date:</b> A random sampling of CRIFs will be audited with monthly close activities beginning in July 2015; by Fall 2015 a random sampling of transactions from all CRIF postings will be reviewed, at a minimum by monthly financial close deadlines.</p>	

## Executive Summary – continued 3700 Four Mile Run Drive

Issues	Risk Rating
<b>3. Department-Level Procedures</b>	<b>Low</b>
<p>Through review of the existing cash collection and handling department-level procedures in place, “SPREC - Specific Cash Handling Policies” and “OMB-4 (Handling of Funds)”, we noted the following areas, identified as key topics through benchmarking, were not addressed:</p> <ul style="list-style-type: none"> <li>• A list of primary and backup employees authorized to collect and record cash and their related responsibilities;</li> <li>• A summary explaining segregation of duties;</li> <li>• Cash Over/Short protocol;</li> <li>• Void receipt procedures;</li> <li>• Unsigned checks receipt and/or conflicting amounts on check; and</li> <li>• Record retention requirements.</li> </ul> <p>Absence of key topics from documented procedures increases the risk of the cash collection and handling process being executed inconsistently or inaccurately at the various cash collection locations. Also, in the event of employee turnover, addition of staff, or other interruption in normal operations, a lack of well documented department procedures increases the risk of miscommunication, error, and internal control failure.</p>	
<b>Recommendation</b>	
<p>We recommend that the Department of Parks and Recreation update their existing department-level procedures accordingly.</p> <p>It was noted that the County level policies and procedures governing cash collection and handling are in draft form. Once final, the Department of Parks and Recreation should use this as a guide for modification of the department-level cash collection and handling procedures.</p>	
<b>Management’s Response</b>	
<p><b>Response:</b> In addition to the updates DPR will be making to OMB-4 as noted in responses to Item #1, DPR will further strengthen our Cash Handling Policy (OMB-4) by incorporating procedures that speak directly to segregation of duties, cash over/short protocol, void receipt procedures, and incomplete/conflicting check information. DPR will also update OMB-4 to direct staff to existing and current state-mandated retention policies, in compliance with the County’s established records management protocols. DPR refresher trainings that are being scheduled in response to Issue #1 will include training on these updated areas to OMB-4 as well. Additionally, a master list, maintained by the DPR Finance Unit, will be created to monitor all staff who serve as either primary or back-up cash collector employees and/or have responsibilities related to this area.</p> <p><b>Responsible Party:</b> DPR Finance Unit.</p> <p><b>Estimated Completion Date:</b> Refresher trainings will be conducted throughout Summer 2015; on an annual basis thereafter, and as needed when there is a change in staff. OMB-4 will be updated by September 2015. The master list will be created by September 2015.</p>	

Issues	Risk Rating
<b>1. Policies and Procedures</b>	<b>Moderate</b>
<p>We reviewed the draft County-level Funds Handling policy and procedures and compared them to current and industry best practices noting the following suggestions for possible improvements:</p> <ul style="list-style-type: none"> <li>Record retention guidance was not addressed in the Funds Handling Policy. It was noted through inquiry, that a County level record retention policy exists. The cash policy should, at a minimum, be updated to include a reference to this record retention policy.</li> <li>Current draft policy language around funds received through mail states that "Documentation should include the date, amount of cash received and signatures of the employees counting and verifying the cash received." Opportunities exist for clarifying documentation methods for funds received. The current language does not specify the type of documentation needed to be maintained. For instance, employees should maintain a copy of the system receipt generated upon entering the payment and, in the case of checks received, maintain a copy of the check.</li> <li>Current draft policy language around Segregation of Duties does not speak to the controls needed to maintain accountability of a cash drawer, specifically with regard to prohibiting use of the same cash drawer concurrently by multiple employees and requiring drawer counts at shift changes.</li> <li>Current draft policy language around the location of lock boxes and drop safes indicates that "All locations receiving funds must have a drop safe available." The policy might be enhanced in this area by including more specific instructions for appropriate lock box and safe locations. Specifically, the policy should reflect the exact placement, with access only to limited and appropriate personnel.</li> <li>Inclusion of the requirement of periodic background checks on employees who have cash handling responsibilities.</li> </ul> <p>Centralized, standardized, and documented procedures provide vital information to employees in the event of absence and employee turnover, and assist with succession/back up planning or other occurrences. Documented policies and procedures provide detailed instruction to help ensure accurate and consistent process functioning, monitoring and reporting. This practice also provides management with a benchmark to monitor against to ensure that staff performs processes that are consistent, accurate, on schedule, and that are properly reviewed, where applicable.</p> <p>Consistent standardized policies and procedures reduce opportunities for misuse or fraud, strengthen the ability to provide proper management over cash collections and handling.</p>	
<b>Recommendation</b>	
<p>We recommended that the County consider the above as revisions to the draft Funds Handling policy and procedures. Once the draft policy and procedures have been approved, we recommend that the County provide training to those involved with cash collection and handling. This initial re-training should be mandatory, with updates on a periodic basis. The periodic training for updates can be attended by new persons involved in the process and as a refresher to existing persons. Training attendance should be maintained for each employee that attends to ensure all personnel involved in cash collection and handling complete the necessary training.</p>	

Issues	Risk Rating
1. Policies and Procedures - continued	Moderate
<b>Management’s Response</b>	
<p><b>Response:</b> The County will consider all of the recommendations provided in the report and revise the draft Funds Handling Policy and Procedures. Once revised, the new policy will be posted on the County’s intranet and training will be scheduled for all those involved with cash collection and handling responsibilities county-wide. Thereafter, periodic training will be scheduled each fiscal year for new persons involved in the process and as a refresher for existing persons. Attendance will be maintained for all training sessions provided.</p> <p><b>Responsible Party:</b> Department of Management and Finance</p> <p><b>Estimated Completion Date:</b> Revised Cash Handling Policy and Procedures – September 1, 2015; one training will be scheduled prior to February 2016 for all county staff involved with cash collection and handling responsibilities and another one by the end of 2016 for new persons involved in the process and existing persons who would like a refresher.</p>	

## **Background**

# Background

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## Overview

Cash Collection and Handling involves those activities performed to process cash collection transactions in the ordinary course of business at each location within the scope of this internal audit. For the purposes of this project, cash is defined as actual cash and checks. It encompasses all point of sale transactions between the County and program participants at each location. Cash collected throughout the County is sent to the Treasurer's office, where the cash is posted in PRISM, the County's financial system (an Oracle ERP). The Department of Management and Finance has developed a draft county-wide Funds Handling policy, which has not yet been finalized or distributed. The Department of Parks and Recreation has implemented department level procedures that support the cash collection and cash handling functions. However, not all of the procedures are documented or completely documented.

Cash collection points are established when a need is identified and the County has coordinated with the Treasurer's office to bring the location into operation. Once established, cash collection and handling procedures are put in place and must be monitored to ensure that receipts are properly recorded in the system and cash collected is properly safeguarded. Effective monitoring includes the following activities:

- Proper issuance of receipts to customers and document retention by the cash collection point;
- Inspection of payment method for appropriateness and completeness, i.e. checking for counterfeits and validating a check is endorsed accurately;
- Entry of the payment to the point of sale system, including appropriate segregation of duties in the cash handling process;
- Preparation of a daily reconciliation and deposit;
- Verify deposit posting to the bank;
- Verify appropriate entry/posting of cash receipts into PRISM, the County's financial system of record, including verification of appropriate general ledger account and ensuring posting agrees to supporting documentation; and
- Verify proper documentation is maintained to support the process, in compliance with the document retention policy.

## **3700 Four Mile Run Drive**

3700 Four Mile Run Drive is one of 15 unique deposit ticket identification numbers for point of sale cash collection points for the Department of Parks and Recreation. The Department of Parks and Recreation utilizes multiple systems for cash collection and handling. The system specifically utilized by 3700 Four Mile Run Drive is RecTrac and serves as the POS system for processing payments received.

3700 Four Mile Run Drive primarily collects and processes monies in exchange for facility rentals and program registration, i.e. summer camps, sports programs, and other County organized community programs. The cash collection and handling process starts at the point of sale location, either in person or online through the County website, with an end user (i.e. County employee) and a customer or program participant, with entry of the payment into the system and the collection of monies due at the time of the transaction. All transactions result in an electronic record in the point of sale system, RecTrac, with hard copy receipts for both the customer and record retention purposes for the County. RecTrac transactions are manually posted to PRISM by the Treasurer's office upon receipt of CRIFs electronically submitted by the Department of Parks and Recreation. RecTrec is configured so that each specific program or facility number is linked to their respective general ledger coding to facilitate appropriate recording of receipts to the correct program type.

## Background - continued

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### ***3700 Four Mile Run Drive - continued***

Twice a week, one of two Administrative Assistants designated as deposit preparers and with safe access obtains the cash collections accumulated in the safe for count and deposit preparation. First, the Administrative Assistant reconciles the receipts on hand to the supporting RecTrac system transaction report titled "Cash Journal". Once reconciled, the collections are placed in a deposit bag, sealed, and the identifying barcode sticker from the bag is placed in the deposit book next to the corresponding date. The Administrative Assistant writes the amount of the deposit in the deposit book and, at the time of collection, the Dunbar driver initials the deposit book and scans the barcode. The Administrative Assistant also prepares a "CRIF" at the time of the deposit preparation that is to be sent to the Treasurer's office, with a screen shot of the deposit posting to the bank account, as evidence of the completed deposit process. As a part of the monthly reconciliation and review process, Parks and Recreation's Finance team reviews PRISM revenue reports to verify revenues are meeting expectations.

During the course of this review, it was noted that in a future state of this process, with a yet to be determined go-live date, once daily collections are reconciled to electronic support, they will be placed in the deposit bag, and then dropped directly into a locked drop safe onsite at 3700 Four Mile Run Drive. Employees at 3700 Four Mile Run Drive will not be able to open the drop safe, and the deposits within will be collected and delivered to the financial institution by a third-party. The process is being implemented to enhance controls around the safeguard of cash collections and to streamline the deposit collection process by eliminating the need for the Administrative Assistants to open the safe to physically hand the deposit to the Dunbar driver and to eliminate the need for the Dunbar driver to scan the deposit barcode sticker maintained in the deposit book and provide an initial at the time of collection. Total collections (cash, check and credit card) for the 3700 Four Mile Run Drive were \$925,518 for Fiscal Year ended June 30, 2014 and \$659,959 from July 1, 2014 to January 31, 2015.

## **Objectives and Approach**

# Objectives and Approach

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## Objectives

The primary objective of this audit was to assess whether the system of internal controls over cash collection and handling for the Department of Parks and Recreation – 3700 Four Mile Run Drive, is adequate and appropriate for promoting and encouraging the achievement of management's objectives for effective cash management and safeguarding. The scope encompassed the process(es) at its current state and review of transactions as of mid-December 2014, on a sample basis.

## Approach

Our audit approach consisted of the following three phases:

### Understanding and Documentation of the Process

During the first phase we performed the following:

- Conducted individual entrance conferences with representatives from the Department of Parks and Recreation – 3700 Four Mile Run Drive, including representatives from the Department of Management and Finance (“DMF”), to discuss the scope and objectives of the audit work, obtain preliminary data, and establish working arrangements;
- Obtained copies of financial reports and other documentation deemed necessary and appropriate to gain an understanding of the existing control environment;
- Reviewed the applicable department level policies and procedures and the County's draft policies and procedures, where available, related to this internal audit;
- Conducted interviews with key personnel involved in cash collection and handling for 3700 Four Mile Run Drive in order to obtain an understanding of the unique aspects of each process in order to perform our testing; and
- Developed flowcharts of the process(es), which are included in this report.

### Evaluation of the Process and Controls Design and Testing of Operating Effectiveness

The Process and Control Evaluation phase of this engagement consisted of an evaluation of the design and testing of operating effectiveness, based on our understanding of the cash collection and handling process. We performed walkthroughs and detailed testing utilizing sampling and other auditing techniques to meet our audit objectives outlined above. The time period covered by testing was July 1, 2014 through December 5, 2014. Specific procedures performed included:

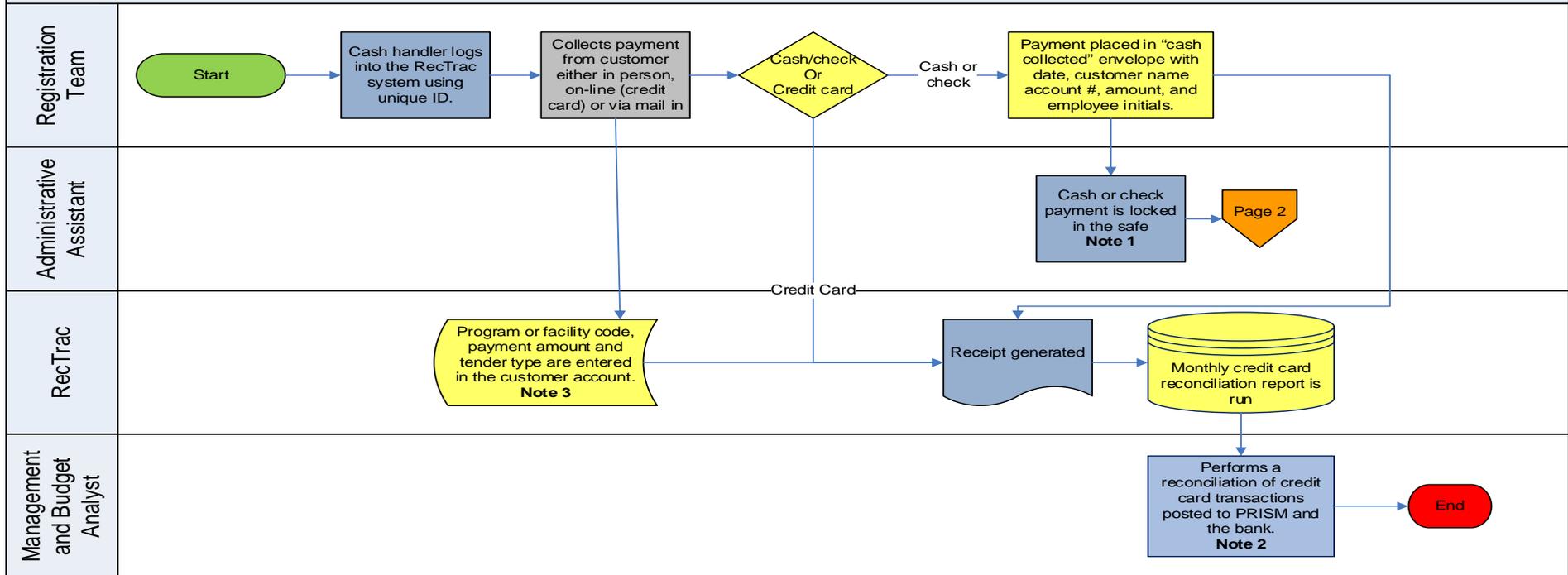
- Performance of testing over cash collections and handling for agreement to the collections recorded by the systems (if applicable);
- Performance of testing of daily collection for agreement to the bank deposit;
- Review of timely recording in general ledger;
- Assessment of safeguarding of cash, including access to the safe(s) and lockbox(es);
- Review for adequacy of recordkeeping;
- Assessment of segregation of duties related to cash handling, recording and reconciliation;
- Review for compliance with department and best practice procedures;
- Review of existing user access rights to the RecTrac system for appropriateness;
- Review for records of cash overages/shortages and monitoring; and
- Benchmarked the County's draft cash collection and handling policies and procedures to industry best practices.

### Reporting

At the conclusion of this audit, we vetted the facts and exceptions noted with the Department of Parks and Recreation - 3700 Four Mile Drive Run, along with the Department of Management and Finance. The draft report was submitted to DMF, and then to the Auditee after review. An exit meeting was held with the Auditee and County Management to formally review and discuss the draft report and modify accordingly. Management's corrective action plan with estimated completion dates has been provided and included in the report.

## Process Maps

Arlington County Parks and Recreation – 3700 Four Mile Run Drive  
Cash Collection and Handling

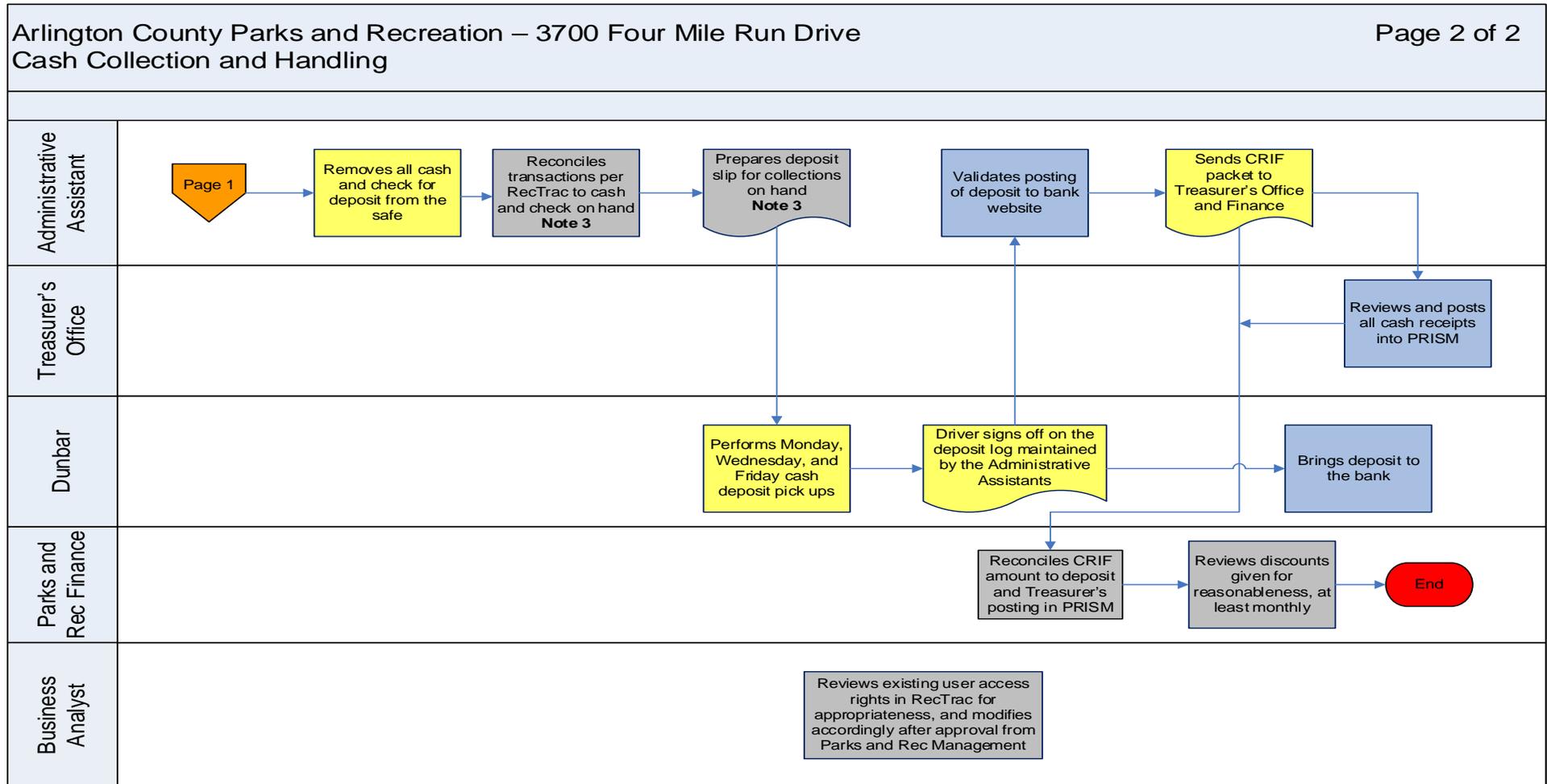


Flowchart Legend:



**Note 1:** Safe can only be opened by one of the two Administrative Assistants who prepare daily deposits. There is a drop door for placing payments into the safe, but the drop door does not allow for items to be removed from the safe.  
**Note 2:** Credit Card payments are processed by a third party vendor, Merchant Connect, and posted to PRISM after the monthly reconciliation and submission of credit card transactions CRIF to the Treasurer's Office.  
**Note 3:** Collections are manually posted to Prism by the Treasurer's office upon receipt of CRIFs.





**Note 4:** Administrative Assistant collects cash on occasions when a primary cash collector is not available.



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