



DATE: October 31, 2007

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THROUGH: RENENA SMITH, Budget Manager
Budget and Management Studies Division

FROM: BOB KOURY, Principal Internal Auditor
Budget and Management Studies Division/Internal Audit

SUBJECT: FOLLOW-UP AUDIT – PLANNING AND DEVELOPMENT CASH RECEIPTS
AUDIT

Attached is the Final Follow-Up Audit Report with the current implementation status of the seventeen audit recommendations made in the Planning and Development Department Cash Receipts Audit issued March 16, 2007. Internal Audit wishes to thank you and your staff for their cooperation and assistance in performing this follow-up audit, which was performed in accordance with AO 1-12 and Government Auditing Standards.

All seventeen audit recommendations were adequately implemented by the Department and you and your staff should be commended for your efforts in this regard.

If you have any questions regarding this matter, please contact Bob Koury, Principal Internal Auditor, at 621-7072.

Attachment

Cc: Alan Autry, Mayor
Council Members
Andrew T. Souza, City Manager
Jon Ruiz, Assistant City Manager
Bruce Rudd, Assistant City Manager
Craig Agabashian, Administrative Manager, Planning & Development
Roxane Morse, MA III, Planning & Development
Karen Bradley, Interim Finance Director/City Controller



FOLLOW-UP AUDIT REPORT

PLANNING AND DEVELOPMENT DEPARTMENT CASH RECEIPTS AUDIT

AUDIT NUMBER 08-0007

OCTOBER 31, 2007

Performed By: Bob Koury, Principal Internal Auditor

Budget and Management Studies Division/Internal Audit

TABLE OF CONTENTS

AUDIT FINDINGS AND RECOMMENDATIONS

Code Enforcement Cashiering

Finding 1 – Lack of Current Formalized Cashiering Policies and Procedures.....	1
Finding 2 – Lack of a Change Fund in Code Cashiering Section.....	1
Finding 3 – Mail Payments Not Receipted Timely.....	2
Finding 4 – Inadequate Security for Cash Receipts Pending Deposit.....	3
Finding 5 – Untimely Deposits of Cash Receipts and Loss of Interest.....	3
Finding 6 – Lack of Supervisory Review and Approval of Deposits and Postings to the PeopleSoft Financial System.....	4
Finding 7 – Some Payments/Receipts Not Recorded Into HTE System.....	5
Finding 8 – Inadequate Segregation of Functions.....	6

Development Cashiering

Finding 9 – Lack of Current Formalized Cashiering Policies and Procedures.....	6
Finding 10 – Administrative Order 1-2 – Petty Cash and Change Fund Procedures.....	7
Finding 11 – Development Safe Combination.....	8
Finding 12 – HTE Reports – Needs Assessment.....	9
Finding 13 – Fees and Charges – Master Fee Schedule Versus Department HTE System.....	9

Land Division & Engineering Section

Finding 14 – Inadequate Tracking and Accountability of Checks and Securities..	11
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AUDIT FINDINGS AND RECOMMENDATIONS

CODE ENFORCEMENT CASHIERING

Finding 1 – Lack of Current Formalized Cashiering Policies and Procedures

At the commencement of our audit, it was noted that there were no current formalized (written) policies and procedures related to Code Enforcement cash receipts, postings of payments to HTE, balancing of day's receipts, security of funds, depositing of funds, and postings of receipts to the City's financial system (PeopleSoft).

An essential element of internal control is a formal system of authorization and documentation procedures, which can be achieved through the establishment and implementation of a formal policies and procedures manual. Failure to provide employees with these guidelines leaves much to individual interpretation, and can adversely affect job performance. In addition, such documentation provides a means for a smooth transition when key employees are absent or new employees are hired and provide the necessary measure of accountability required of governmental entities.

Recommendation 1

Code Enforcement Management should update formalized (written) policies and procedures related to all cash receipts, recordkeeping, depositing and financial system postings functions performed by Code's Cashiering Unit employees for improved internal controls and standardization of procedures and processes. Upon approval by Management, these policies and procedures should be implemented and maintained on a current basis and monitored by Management to ensure adequate and consistent compliance by all applicable employees.

Subsequent to our audit field work, Code Enforcement began to update policies and procedures for the Cashiering Unit and related functions of all applicable staff.

Management Response to Recommendation 1

Concur - Target completion date for update of Cashiering policies and procedures is June 30, 2007.

Current Status of Recommendation 1 – Implemented - Cashiering policies and procedures manual has been updated.

Finding 2 – Lack of a Change Fund in Code Cashiering Section

At the time of our audit, Code Cashiering did not have a Change Fund to allow customers to make payments in cash unless they had the exact amount due the City. In these situations, the

customers had to be turned away from making a payment and instructed to either obtain change elsewhere and return with either the exact amount due or with a check or money order for the correct amount. This situation creates risk that the customers will not return with the proper amount due the City and is not good Customer Service.

Recommendation 2

Code Enforcement should immediately request and obtain an appropriate Change Fund from the Finance Department for their cashiering functions to enhance Customer Service for those customers who pay the City with cash.

Subsequent to the commencement of our audit field work, Code Enforcement requested and received a \$200 Change Fund from the Finance Department on 10/27/06 for their cashiering functions. This has improved Customer Service and eliminated the risk of cash paying customers not making payments due to having to obtain change elsewhere, and has also enhanced cash flow to the City.

Management Response to Recommendation 2

Concur – Change Fund is now being utilized.

Current Status of Recommendation 2 – Implemented

Finding 3 – Mail Payments Not Received Timely

For the audit test period, it was noted that some payments received by Code Enforcement via the mail process were not being consistently receipted on the day of receipt nor is there a “log” maintained of mail payments received by Code. This practice of not receipting mail payments in a timely manner creates some risk to the City, e.g. if any non-receipted mail payments were discovered as missing prior to being receipted and/or deposited by Code, the City would not know who paid what amount, for what service and by which means (check or money order).

Recommendation 3

Code Enforcement Cashiering should receipt all mail payments on the same day of receipt for improved internal control, recordkeeping and audit trail purposes.

Management Response to Recommendation 3

Concur – As an interim step, prior to the reprogramming of HTE as noted in response #7 which will allow all receipts to be entered directly into HTE, Code Enforcement Cashiering will target April 1, 2007 as the date to ensure all payments are receipted manually a minimum of two times per week. In addition, the target date to implement daily online

receipting of all mail payments per the new process noted in response #7 is June 30, 2007.

Current Status of Recommendation 3 – Reasonably Implemented - Code Enforcement Cashiering has averaged two receipt/deposits per week. An attempt was made to receipt daily, resulting in a backlog of other vital duties, given current staffing levels. Also, these payments must first be put into the AR system before they can be receipted.

Finding 4 – Inadequate Security for Cash Receipts Pending Deposit

Internal Audit noted that payments received by Code Enforcement Cashiering are secured in a key lockable overhead wooden cabinet until prepared for deposit. Although access to the overhead cabinet is limited to only a few Code Enforcement employees, this cabinet is not considered to be adequate security for Code Enforcement receipts, which include cash, checks and money orders. The wooden cabinet could easily be forced open after hours, during weekends, etc. and cash receipts taken by any person having access to City Hall.

Several days' receipts are kept in this cabinet, further increasing the risk and amount of possible loss of funds prior to the deposit being made. Internal Audit performed cash receipts testing for the period January through September 2006 that disclosed the average days' receipts deposits totaled approximately \$24,000 and were deposited on average once every 4 - 5 days.

Recommendation 4

Code Enforcement Cashiering should acquire an appropriate combination safe with limited access for the adequate safekeeping and security of Code Enforcement day's cash receipts. A combination safe similar to the one used in the Development Cashiering Section would be sufficient and would significantly increase the internal control and safekeeping of these monies prior to being deposited.

Management Response to Recommendation 4

Concur – Code Enforcement Cashiering has acquired a Safe. Target date for changing the combination and placing the Safe into service is April 1, 2007.

Current Status of Recommendation 4 – Implemented - Code Enforcement Cashiering acquired a Safe in April 2007, and there is limited access to secure Code Enforcement's cash receipts.

Finding 5 – Untimely Deposits of Cash Receipts and Loss of Interest

As cited in Finding 4 above, Code Enforcement deposits, on average, have totaled approximately \$24,000 and have been held by Code Enforcement approximately 4 -5 days prior to being deposited. For one of our sample test days, a check in the amount of \$80,410 was receipted by Code Enforcement the day of receipt but was not deposited until 6 days later.

In addition to the security issues of holding cash receipts for 4-5 days prior to deposits being made, loss of interest earnings due to untimely deposits of cash receipts into the City Treasury occurs. Based on the untimely deposits noted during this audit, the estimated lost interest on Code Enforcement receipts could range between \$1,000 and \$2,000 on an annual basis.

Recommendation 5

Code Enforcement Cashiering should make daily deposits of its cash receipts for improved internal control, minimized risk of loss of funds and enhanced recordkeeping and increased interest earnings.

Management Response to Recommendation 5

Concur, but due to limited resources, Code Enforcement Cashiering will target a minimum of two deposits per week. The two deposits will be made prior to the weekend, so no cash will remain in the Safe or on the premises over the weekend. Target date to implement a minimum of two deposits per week is April 1, 2007.

Current Status of Recommendation 5 - Reasonably Implemented - Code Enforcement Cashiering has averaged two receipt/deposits per week. An attempt was made to receipt daily, resulting in a backlog of other vital duties, given current staffing levels. Also, these payments must first be put into the AR system before they can be receipted.

Finding 6 – Lack of Supervisory Review and Approval of Deposits and Postings to the PeopleSoft Financial System

The Principal Account Clerk in Code Enforcement Cashiering is responsible for the preparation of the deposits of each days' cash receipts processed by the Senior Account Clerk, making the deposit, and creating and posting the days' receipts to the City's PeopleSoft Financial System. These functions are all performed without any supervisory review, verification and/or approval prior to the actual deposit being completed by the Principal Account Clerk. The lack of supervisory review could result in balancing and reconciliation errors of cash receipts prior to actual deposits being completed, as well as possible errors in the posting of these receipts to the appropriate PeopleSoft Funds and Accounts prepared by the Principal Account Clerk.

Recommendation 6

Code Enforcement deposits, the related PeopleSoft Journal, and all supporting documentation prepared by the Principal Account Clerk should be reviewed and approved by a supervisory employee, e.g. Senior Accountant-Auditor, prior to the actual deposit being completed by the Principal Account Clerk. The supervisory employee who performs this review and approval function should sign and date the deposit records and PeopleSoft Journal as evidence of such review/approval for future reference and/or audit trail purposes.

Management Response to Recommendation 6

Concur – Target implementation date is April 1, 2007. Procedures for supervisory approval of deposits are being developed in conjunction with new methodology of receipting funds noted in Response #7.

Current Status of Recommendation 6 - Implemented

Finding 7 – Some Payments/Receipts Not Recorded Into HTE System

During our audit, it was noted that not all cash receipts received via Code Enforcement Cashiering are recorded into the HTE System. Some examples of payments not recorded in HTE are photo copy receipts, grant payments, tire disposal payments, and special checks from Planning and Development. By not recording all payments received by Code Enforcement Cashiering into their HTE System, there is not a complete and accurate accountability of total payments received, nor can a daily reconciliation be performed of all receipts documented by cashier memos compared to the receipts not recorded into the HTE System.

Recommendation 7

Department Management should require that all payments received by Code Enforcement Cashiering are entered in the HTE System and clearly identified and accounted for on a daily basis to provide for full accountability, reconciliation and reporting purposes. Appropriate HTE System reports should be generated and reconciled with the cashier memos on a daily basis by a supervisory employee.

Management Response to Recommendation 7

Concur – Currently, all receipts are received on manual cashiering memos. Those receipts related to Code Enforcement cases are also receipted into HTE which then post to the Peoplesoft General Ledger; those receipts not related to Code cases are only included on the manual cashier memo and then are posted to Peoplesoft through the Deposit entries.

Code Enforcement cashiering has commenced implementation of a new receipts process, including reprogramming of HTE, which should allow the section to receipt all items (both Code case and non-Code case related) into HTE. This also should allow cashiering to discontinue all manual cashiering receipt memos preventing duplication of efforts. The new HTE receipts reports will then be reconciled with cash and or deposits. Target completion date for receipting all items into HTE is June 30, 2007.

Current Status of Recommendation 7 – Implemented - All payments received by Code Enforcement Cashiering staff are being entered in the HTE System and the HTE receipts report is reconciled with cash and or deposits.

Finding 8 – Inadequate Segregation of Functions

The Senior Account Clerk (Accountant-Auditor subsequent to audit field work) in Code Enforcement Cashiering can perform several cashiering and recordkeeping functions which could result in possible risk and/or exposure to City funds, financial reports and customer accounts. This employee currently collects and prepares receipts for payments to Code Enforcement, posts payments to customer accounts within the HTE System, can adjust customer account balances, and can make payment arrangements with customers who owe monies to the City. Although no improprieties have been noted or discovered by Management, this is not good internal control and should not continue as structured.

Recommendation 8

Department Management should review, evaluate and modify all Code Enforcement Cashiering employees' functions and HTE access/functionality for adequate segregation of functions and strengthened internal controls. Supervisory staff in the Department should also review and approve all fiscal related transactions initiated by Code Enforcement Cashiering clerks. This review and approval process should be documented in writing for future reference and/or audit trail purposes.

Management Response to Recommendation 8

Concur, although limited number of staff it makes it difficult to further segregate functions. With the implementation of the new cashiering process, controls will again be reviewed and adequate segregation of duties and proper supervision and approval will be insured. Target implementation date is April 1, 2007.

Current Status of Recommendation 8 – Implemented - The cashiering process has been reviewed and staff duties are segregated as much as possible given current staffing level. Proper supervision and approval will be ensured.

DEVELOPMENT CASHIERING

Finding 9 – Lack of Current Formalized Cashiering Policies and Procedures

At the commencement of our audit, it was noted that there were no current formalized (written) policies and procedures related to Development cash receipts, postings of payments to HTE, balancing of day's receipts, security of funds, depositing of funds, and the recordation of receipts to the City's financial system (PeopleSoft).

An essential element of internal control is a formal system of authorization and documentation procedures, which can be achieved through the establishment and implementation of a formal policies and procedures manual. Failure to provide employees with these guidelines leaves much

to individual interpretation, and can adversely affect job performance. In addition, such documentation provides a means for a smooth transition when key employees are absent or new employees are hired and provide the necessary measure of accountability required of governmental entities.

Recommendation 9

Department Management should develop formalized (written) policies and procedures related to all cash receipts, recordkeeping, depositing and financial system postings functions performed by the Development Cashiering Unit employees for improved internal controls and standardization of procedures and processes. These policies and procedures should be implemented and maintained on a current basis and monitored by Management to ensure adequate and consistent compliance by all applicable employees.

Subsequent to our audit field work, the updating of formalized (written) policies and procedures for the Cashiering Unit and related functions of all applicable staff was commenced.

Management Response to Recommendation 9

Concur – Target completion date for update of Development Cashiering policies and procedures is June 30, 2007.

Current Status of Recommendation 9 - Implemented

Finding 10 – Administrative Order 1-2 – Petty Cash and Change Fund Procedures

Administrative Order 1-2 was established to provide uniform procedures to all City Departments for the establishment, use, and safekeeping of petty cash and change funds. This Administrative Order specifically addresses the security, recordkeeping, and reconciliation of Change Funds, in addition to the responsibilities of Change Fund Custodians.

The Development Cashiering Unit currently has on hand two change funds for daily cash handling and receipt transactions purposes – one for \$300 and one for \$200. The Development Cashiering Unit employees responsible for the two change funds were not sufficiently familiar with Administrative Order 1-2. Noncompliance with this City Administrative Order could result in risk of loss of funds and inadequate recordkeeping and reporting of such City funds by the Department.

Recommendation 10

All applicable employees within the Development Department and Cashiering Unit should immediately obtain, review and comply with Administrative Order 1-2 for improved internal

controls and recordkeeping related to their two Change Funds totaling \$500. Department Management should then monitor compliance with this Administrative Order by all applicable employees on an ongoing basis.

Management Response to Recommendation 10

Concur – Target completion date is April 1, 2007.

Current Status of Recommendation 10 – Implemented - Cashiering staff have reviewed and are complying with Administrative Order 1-2. Management will ensure compliance.

Finding 11 – Development Safe Combination

During the audit, it was noted that the combination to the Development Department safe had not been changed in over 10 years. It was not clear which current and/or former employees had knowledge of the safe combination. Although no improprieties nor instances of lost or stolen monies from the safe has occurred in the past 10 years, this situation should not continue without appropriate action by Management.

Recommendation 11

The combination to the safe located in the Development Cashiering Unit should be changed immediately and only a limited number of employees should be provided with the new combination to the safe for strengthened internal controls. A Management policy should also be established with regards to the safe combination, e.g. the combination should not be given out to any other persons not authorized by Management, and the combination should be changed upon the transfer and/or employment termination of any employees currently having knowledge of the safe combination.

Subsequent to our audit field work, Development Administration had the combination to the Cashiering Unit's safe changed on January 30, 2007.

Management Response to Recommendation 11

Concur – Recommendation completed. Only the three current cashiering employees are allowed and have the Safe's new combination. The Safe's combination will also be changed upon employee changes within the cashiering section.

Current Status of Recommendation 11 - Implemented

Finding 12 – HTE Reports – Needs Assessment

On a daily basis, 16 different reports are generated by the Cashiering Unit clerks from the HTE System. Some of the reports appear to be useful and supportive of the day's many transactions. However, several of the reports (lots of paper) do not appear to be used at all and are simply assembled along with the other reports that are used. The printing of several unused reports on a daily basis by the Development Cashiering Unit appears to be inefficient and costly.

Recommendation 12

Development Administration and Cashiering Unit employees should review and evaluate all the reports currently being generated on a daily basis and determine which reports are truly necessary and needed to support the day's transactions for audit trail purposes. Based on this "needs assessment" of HTE system reports by the Development Cashiering Unit, only those reports absolutely necessary should be printed and maintained with each day's transactions for reconciliation and documentation purposes and for improved efficiency and possible cost savings.

Management Response to Recommendation 12

Concur – Target completion date is June 30, 2007.

Current Status of Recommendation 12 - Implemented

Finding 13 – Fees and Charges - Master Fee Schedule Versus Department HTE System

The City's FY07 Master Fee Schedule (MFS) for the Planning and Development Department is approximately 56 pages in length and includes several hundred different fees and charges. These fees and charges, when assessed (via the HTE System) and subsequently collected by the Department, generate significant amounts of revenue for the funding of the Department operations.

We did not conduct a complete audit of the HTE System and the hundreds of fees and charges programmed within the system, as this was considered to be very time consuming and somewhat difficult. However, we did attempt to obtain a comfort level and reasonable assurance that all fees and charges per the MFS have, in fact, been programmed accurately into the HTE System and are being maintained on a current and ongoing basis by other audit procedures. These procedures included inquiry of Department Management as to whether an adequate and documented "system" of policies and procedures (in writing) were in place specific to a) the updating of the HTE System in the Department on an annual basis when new fees or charges are approved by the City Council, b) that any increases, decreases or deletions of fees or charges have been accurately and timely programmed within the HTE System, and c) if there has been a 100% comparison and validation of all fees and charges programmed within the Department's

HTE System compared to the City's Master Fee Schedule in the past 5 – 7 years.

As a result of our audit procedures/inquiries of Management and staff cited above, we noted the following:

- The Department does not have formalized (written) policies and procedures related to the annual and ongoing updating of fees and charges approved by City Council and programmed within the Department's HTE System which is used to assess and collect such fees and charges for the Department.
- The Department has not conducted a 100% review, comparison and validation of its hundreds of fees and charges within the HTE System and compared/agreed these fees and charges to the City's Master Fee Schedule in the past 5 – 7 years to ensure its current accuracy for fee assessment purposes.

Recommendation 13

Department Management should develop formalized (written) policies and procedures related to the annual and ongoing updating of its fees and charges approved by City Council into the HTE System. All changes and updates in fees and charges within the HTE System should be adequately documented and maintained for future reference and/or audit trail purposes.

Management Response to Recommendation 13

Concur – Target completion date is June 30, 2007.

Current Status of Recommendation 13 - Implemented

Recommendation 14

To ensure the accuracy of the Department's HTE System related to the hundreds of fees and charges being assessed and collected as operational revenues, Department Management and appropriate Department staff should perform a 100% review and validation of such fees and charges within HTE and compare them to the City's current Master Fee Schedule. This review and validation process should be adequately documented and, if appropriate, the HTE System adjusted for any fees or charges noted as not being correct and in accordance with the MFS.

Management Response to Recommendation 14

This will be a shared department effort. Planning will generate the fee listings maintained within the HTE system and distribute to various departments for review and of approvals of their respective fees and proper account codes. Target completion date is June 30, 2007.

Current Status of Recommendation 14 – Materially Implemented - Virtually all fees in the HTE BP module have been compared to the Planning and Development MFS pages with the exception of a minor few (which are being researched). We are waiting on responses from one remaining department which we expect to receive shortly.

LAND DIVISION & ENGINEERING SECTION

Finding 14 – Inadequate Tracking and Accountability of Checks and Securities

Checks and different type securities (CD's, Performance Bonds, Letters of Credit, etc.) required in accordance with development projects and/or subdivision agreements, are received by the Land Division & Engineering Section of the Department. A "Log Sheet" is maintained by the Land Division & Engineering staff to track the receipt and safekeeping of these checks and securities until the formal approval of such projects by the City Council has occurred. Until City Council approves such projects and the execution of all appropriate documents by the appropriate City Departments, these checks and securities are kept in the Development Cashiering Unit's safe along with the "Log Sheet". These checks and securities range anywhere from a few thousand dollars up to several hundred thousand dollars.

In order to verify the adequacy and accuracy of the internal controls and "Log Sheet" that is used to track and account for the many checks and securities being received in the Land Division & Engineering Section, various audit procedures were performed. Based on our interviews of Departmental staff, review of the "Log Sheet", and the inventory of the actual checks and securities on hand in the Development Cashiering Unit's safe as of January 4, 2007, the following internal control and recordkeeping exceptions were noted:

- Several checks and CD's were located in the safe; however, one check in the safe in the amount of \$156,882 was dated October 2004 although the "Log" indicated the check had been returned to the issuer in December 2005; and 3 other checks located in the safe were dated June 2005, August 2005 and January 2006. The validity of these 3 older checks is questionable.
- The "Log Sheet" indicated 3 separate checks having not been picked up by Land Division & Engineering staff (open entries in log sheet); however, the checks were not in the safe and apparently had been removed and processed but without the "Log Sheet" being completed by the employee who pulled them from the safe.
- The "Log Sheet" is not considered adequate to fully and completely account for the physical custody, movement and disposition of these checks and securities by the Department. The last two columns of the "Log Sheet" only reflect the date and name of the Department employee who removed the checks and/or securities from the Development Cashiering Unit's safe. There is no final disposition entry on the

“Log” as to what the Department employee did with the checks/securities, i.e. the audit trail and ultimate disposition of the checks/securities is unknown.

- There are no formalized (written) policies and procedures related to the receipt, tracking, safekeeping, and ultimate disposition of the checks and securities received by the Land Division & Engineering Section of the Department. An essential element of internal control is a formal system of authorization and documentation procedures, which can be achieved through the establishment and implementation of a formal policies and procedures manual. Failure to provide employees with these guidelines leaves much to individual interpretation, and can adversely affect job performance. In addition, such documentation provides a means for a smooth transition when key employees are absent or new employees are hired and provide the necessary measure of accountability required of governmental entities.

Recommendation 15

Management and appropriate staff from the Land Division & Engineering Section should immediately review all checks and securities in the Development Cashiering Unit’s safe for their validity and active status related to their respective development projects and/or subdivision agreements. Any checks and/or securities determined to be “invalid” or “inactive” should be returned to the original issuer and the “Log Sheet” completed/updated accordingly. In addition, any other incomplete and/or “open entries” on the “Log Sheet” should be properly completed to agree with the physical existence or nonexistence of each respective check or securities being kept in the safe.

Management Response to Recommendation 15

Concur – Target completion date is April 1, 2007.

Current Status of Recommendation 15 - Implemented

Recommendation 16

The Land Division & Engineering Section “Log Sheet” should be modified by adding two additional columns after “Employee Name” – 1) Date of Final Disposition and 2) Entity/Person’s Name (the entity or person who actually received such checks or securities from the Land Division & Engineering Section employee.) This will strengthen the internal controls and audit trail for the physical movement and ultimate disposition of such funds for future reference and/or audit trail purposes.

Management Response to Recommendation 16

Concur – Target completion date is April 1, 2007.

Current Status of Recommendation 16 - Implemented

Recommendation 17

The Land Division & Engineering Section and Development Cashiering Unit staff should develop formalized (written) policies and procedures for the receiving, tracking, safekeeping, and disposition of all checks and securities coming into the Land Division & Engineering Section related to development projects/subdivision agreements for standardization, consistency and accountability purposes. These policies and procedures should be approved by Department Management and then provided to, and complied with, by all appropriate Department employees.

Management Response to Recommendation 17

Concur – Target completion date is June 30, 2007.

Current Status of Recommendation 17 - Implemented