



City of
ALBUQUERQUE
Office of Internal Audit

STRATEGIC REVIEW

20-402

ANIMAL WELFARE
DEPARTMENT —
WESTSIDE ANIMAL
SHELTER
CASH COUNT

OCTOBER 23, 2019

EXECUTIVE SUMMARY

The Animal Welfare Department (AWD) change fund located at the Westside Animal Shelter was accounted for without exception. Procedures for securing cash are adequate. The current change fund practices fully comply with the City of Albuquerque (City) *Cash Management Manual* and an applicable Administration Instruction.

At the beginning of the cash count, the supervisor appropriately prevented access to the funds until verifying credentials.

The Office of Internal Audit (OIA) noted no exceptions or compliance issues.

INTRODUCTION

On October 9, 2019, OIA performed a surprise cash count of the change funds maintained by the AWD's Westside Animal Shelter.

Fund Type	Amount	Fund Location
Change Fund	\$1,350	Westside Animal Shelter

The Westside Animal Shelter's office hours are Tuesday through Sunday, 9:30 a.m. to 6:00 p.m. and the approved \$1,350 changed fund is used to make change for paying customers. The change fund is disbursed to five cash drawers of \$175 each, an offsite events bag of \$100, and change bag of \$375. Each cashier is assigned a dual verified cash drawer and is responsible for using her assigned cash drawer. Cashiers do not share drawers. All deposits are prepared daily.

OBJECTIVES

The objectives of the surprise cash count were to determine:

- Is the **change fund** entrusted to the custodian/sub-custodian(s) accounted for and reconciled to approved fund amounts?
- Do **change fund** practices and procedures comply with the City *Cash Management Manual* and applicable Administrative Instructions?
- Are procedures for securing cash adequate?

RESULTS

Establishing and monitoring the effectiveness of internal controls is the responsibility of management. The Westside Animal Shelter's current change fund practices fully comply with the City's *Cash Management Manual*, and an applicable Administration Instruction.

RECOMMENDATIONS

OIA has no recommendations at this time.

NON-AUDIT SERVICE COMMUNICATION

Generally Accepted Government Auditing Standards – 2018 Revision (GAGAS 2018) allows OIA staff to perform non-audit services as long as they do not impair our independence in mind and appearance. Before auditors agree to provide a non-audit service to an audited entity, they should determine whether providing such a service would create a threat to independence, either by itself or in aggregate with other non-audit services provided, with respect to any GAGAS engagement

they conduct. The performance of this non-audit service did not impair the independence of OIA or OIA staff.

Surprise cash counts are classified as a non-audit service and the work performed does not constitute an audit conducted in accordance with GAGAS. Throughout each fiscal year, OIA objectively selects various petty cash or change funds to review. The AWD, Westside Animal Shelter was selected in fiscal year 2020.

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