City of ALBUQUERQUE

Office of Internal Audit

Strategic Review

26-404

Arts & Culture Department

Albuquerque Museum
Cash Count

Date

June 24, 2026

EXECUTIVE SUMMARY

The Office of Internal Audit (OIA) conducted a surprise cash count at the City of Albuquerque's (City) Arts & Culture Department at the Albuquerque Museum. The primary objectives of the strategic review were to determine whether imprest funds and daily cash receipts were accounted for at the time of our visit. The engagement found that the procedures for securing cash are adequate, imprest funds are accounted for without exception, and imprest fund practices comply with the City's *Cash Management Policy and Procedures Manual* (*Manual*) and applicable Administrative Instructions.

BACKGROUND

The Arts & Culture Department operates Albuquerque Museum, which serves as a cultural institution and center for Southwestern art, history, and culture in Old Town Albuquerque, offering exhibitions, public events, and educational initiatives for the community.[1] The Arts & Culture Department also operates Casa San Ysidro jointly with the Village of Corrales. Casa San Ysidro is a satellite historic house museum in Corrales featuring an extensive collection of New Mexican art and furnishings.[2] The Albuquerque Museum imprest fund supports operations at both the Albuquerque Museum and Casa San Ysidro. Accordingly, both locations are referenced in this report.

Acceptable forms of payment at both locations are cash, debit or credit card, and checks. Table 1 presents the location, days, hours for service, and prices for different admission groups.

Table 1 – Hours and Forms of Payment

Location	Admissions
Albuquerque Museum	9 a.m. to 5 p.m. 6 days a week
Casa San Ysidro	**June to August** Tuesday to Saturday: 10:30 a.m., noon and 1:30 p.m. **February to May & September to November** Tuesday to Friday: 9:30 a.m. and 1:30 p.m. Saturday: 10:30 a.m., noon and 1:30 p.m. Casa San Ysidro is closed during December and January.
Prices for the Albuquerque Museum	
Admission is free every Sunday from 9 a.m. to 1 p.m. and the first Wednesday of every month. Exception: No free admission during the Balloon Fiesta.	
Out-of-State Adults	$6
NM Resident Adults	$5

[1] For information about the Albuquerque Museum, see City of Albuquerque, "Plan Your Visit to the Albuquerque Museum," <https://www.cabq.gov/artsculture/albuquerque-museum/plan-your-visit>, accessed May 21, 2026.

[2] For information about Casa San Ysidro, see City of Albuquerque, "Casa San Ysidro: The Gutiérrez / Minge House in Corrales," <https://www.cabq.gov/artsculture/albuquerque-museum/casa-san-ysidro>, accessed May 21, 2026.

Seniors 65+	$4
Children 4 to 12 years old	$3
Children 3 years old and younger	Free
Albuquerque Museum Foundation Members	Free
Military Discount	Available to active military personnel, veterans, and spouses with military ID. $1 off general admission tickets.
SNAP EBT	Free admission during regular business hours is available for New Mexico SNAP enrollees and up to five guests who present a SNAP EBT card and photo ID, excluding special events.
Bank of America Discount: *Museums on Us®*	Bank of America, Merrill, and Bank of America Private Bank credit or debit cardholders have received free general admission during the first full weekend of each month, subject to eligibility and terms.
Prices for Casa San Ysidro	
Adults	$6
Seniors 65+	$5
Students 13+	$5
Children <12	$4
Groups of 5 or more adults	$5
Albuquerque Museum Foundation Members	Free

Table 1: Location, days, hours, and prices.

On April 17, 2026, OIA performed a surprise cash count of the imprest funds maintained by the Arts & Culture Department at the Albuquerque Museum and Casa San Ysidro locations. The Imprest Fund List, which is managed and approved by the City's Treasury Division, is a listing of change and petty cash funds. It lists all funds located at various locations by City department, unit, custodian(s), and type of cash fund total on hand. The Albuquerque Museum imprest fund is a change fund in the amount of $1,500. Of this amount, $1,450 of which is kept at the Albuquerque Museum, and $50 of is currently kept at Casa San Ysidro.

OBJECTIVES

The objectives of the surprise cash count were to determine whether the following were true:

- Procedures for securing cash are adequate.
- The imprest funds are accounted for and reconciled to approved Treasury fund amounts.
- Imprest fund practices and procedures comply with the City's *Manual* and applicable Administrative Instructions.

RESULTS

The engagement found that the procedures for securing cash are adequate, imprest funds are accounted for without exception, and imprest fund practices comply with the City's *Manual* and applicable Administrative Instructions.

Objective	Criteria	Results
Procedures for securing cash are adequate.	Per the City's *Manual*, "Key responsibilities—such as collecting cash, maintaining documentation, preparing deposits, reconciling records, and recording deposits should be separated among different individuals."[3] Per the City's *Manual*, departments handling cash are responsible for the safekeeping of these City assets. Physical security should be emphasized to every employee involved in cash handling.	OIA observed the fund locations and determined that the Arts & Culture Department maintains adequate procedures and controls for securing cash. At the Albuquerque Museum location, the cash-handling area is secured behind the customer service desk area and positioned away from immediate public access points, reducing direct public access to cash-handling activities. Register drawers are kept locked when not in use, and keys are secured in the Administrative Supervisor's office when needed. Cash-handling responsibilities are limited to authorized personnel, with designated back-up cash handlers, or sub-custodians, available as needed. At the Casa San Ysidro location, the imprest fund is maintained in a locked safe. Customers are encouraged to purchase tickets online by credit card. If a customer only has cash, the cash is taken to the room where the safe is located so change can be made. This location requires a guided tour, meaning customers do not have unrestricted access to the premises. In addition, a retired police officer resides on-site, providing additional security during off-hours. OIA confirmed that imprest funds not in use are stored in locked safes requiring combination access at both locations. Access to the safes is limited to authorized employees. Surveillance cameras provide continuous monitoring of the cash-handling areas and safe rooms. Live surveillance feeds are actively

[3] City of Albuquerque, Department of Finance and Administrative Services, Treasury Division, *Cash Management Policy and Procedures Manual*, p. 41, updated Sept. 2025.

Objective	Criteria	Results
		monitored onsite by security personnel, who also conduct routine patrols throughout both locations.
The imprest fund is accounted for and reconciled to approved Treasury fund amounts.	Per the City's *Manual,* the imprest fund is to be reconciled daily and at the end of each shift. A cash count, which is a clear breakdown of the denomination that totals the amount of the fund, is to be performed and should include the date and initials or signatures of the person(s) counting the fund.	OIA performed a surprise cash count on April 17, 2026, of the $1,500 imprest fund managed by the Arts & Culture Department for Albuquerque Museum ($1,450) and Casa San Ysidro ($50) locations. OIA physically counted the imprest fund and confirmed that it was properly accounted for without exception. OIA confirmed that the segregation of cash-handling duties for the fund maintained by the Arts & Culture Department – Albuquerque Museum are appropriate. The total imprest fund amount is $1,500, consisting of four (4) bags containing $200 each, one (1) bank containing $645, and one (1) donation box containing $5,[4] totaling $1,450, maintained at the Albuquerque Museum location. Casa San Ysidro maintains a separate $50 change fund for museum admission transactions. Funds are dual-counted at the beginning of each shift, along with daily revenue reconciliation, deposit preparation, and verification of the beginning balances. OIA also verified that the imprest fund balance maintained at Casa San Ysidro included the daily safe verification documentation and denomination breakdown record, as the fund is rarely used. OIA reviewed reconciliation documentation for April 15 and April 16, 2026, and verified that cash deposits were accurately prepared, imprest funds were reconciled to their beginning balances, and supporting documentation was properly maintained. Supporting documentation included the cash room logs, daily reposting report confirming deposit summary and general ledger summary, deposit reconciliation, the deposit ticket copies

[4] OIA performed additional procedures to ensure the donation process is addressed in Arts and Culture Department's *Albuquerque Museum Cash Handling Procedures* and is in alignment with City requirements. See City of Albuquerque, *Cash Management Policy and Procedures Manual*, p. 31-32, updated Sept. 2025.

Objective	Criteria	Results
		#AA15635285 and #AA15635286, and cashier daily report which contained appropriate dates, initials, and denomination breakdowns. In addition, OIA traced submitted deposits to the GL listing and verified in Cognos/PeopleSoft within 24 hours of the deposit completion.
Imprest fund practices and procedures comply with the City's *Manual* and applicable Administrative Instructions.	Per the City's *Manual*, a Custodian and Sub-Custodian Statement of Responsibility must be on file for all individuals responsible for the imprest fund. Additionally, Administrative Instruction (AI) 2-6, *Employee Cash Handling Training Program*, states that all City employees who handle City monies and those who oversee cash sites are required to attend the Cash Handling Training, which is provided by the Treasury, every three years.	OIA obtained and reviewed the two (2) Custodian and two (2) Sub-Custodian Statements of Responsibilities for the fund. Statements were current, properly executed, and aligned with the Treasury fund amount. Each statement included the employee's name, authorized amount, signature, associated department/division, and notarization. Additionally, all statement were verified to match the Imprest Fund List amount. OIA also obtained and reviewed the cash handling training certificates for the nine (9) cash handling employees. OIA verified that all training certificates were current and maintained on file. OIA reviewed the Arts & Culture Department's *Albuquerque Museum Cash Handling Procedures* (internal cash policies and procedures) and compared them with the City's *Manual* for compliance and alignment with City requirements. OIA also noted that the Arts & Culture Department has incorporated emergency procedures into its policies.

RECOMMENDATIONS

OIA has no recommendations at this time.

NON-AUDIT SERVICE COMMUNICATION

Generally Accepted Government Auditing Standards – 2024 Revision (GAGAS 2024) allows OIA staff to perform non-audit such services do not impair independence in fact or appearance. Prior to agreeing to perform a non-audit service, OIA evaluates whether the service, either individually or in aggregate with other services provided, creates a threat to independence with respect to any

GAGAS engagements conducted by OIA. OIA determined that the performance of this non-audit service did not impair the independence of OIA or its 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 imprest funds for review. The Arts & Culture Department – Albuquerque Museum was selected for review during fiscal year 2026. The Arts & Culture Department remains responsible for the administration, safeguarding, reconciliation, and oversight of its cash funds, as well as any management decisions or corrective actions resulting from this non-audit service.

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