

## **Audit of Cash Handling Processes in the Greater Sudbury Public Library**

Presented To:	Audit Committee
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Meeting Date:	January 28, 2025
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Type:	Managers' Reports
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Prepared by:	Ron Foster Auditor General
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Recommended by:	Auditor General
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## **Report Summary**

This report provides a recommendation regarding the effectiveness of cash handling processes in the Greater Sudbury Public Library.

## **Resolution**

THAT the City of Greater Sudbury approves the recommendations as outlined in the report entitled “Audit of Cash Handling Processes in the Greater Sudbury Public Library” from the Auditor General, presented at the Audit Committee meeting on January 28, 2025.

## **Relationship to the Strategic Plan, Health Impact Assessment and Climate Action Plans**

This report relates to operational matters.

## **Financial Implications**

No immediate financial implications.

## **OBJECTIVES**

To assess the effectiveness of cash handling processes in the Greater Sudbury Public Library.

## **BACKGROUND**

In 2024, staff implemented Perfect Mind, which is a new point of sales system, in the Greater Sudbury Public Library (library). The Chief Librarian reached out to the Auditor General's Office in mid-2024 to request an audit of cash handling processes following the implementation of the new system. All 13 branches of the library sell bus tickets and passes, residential garbage bag tags, and dog and cat licenses. Six branches provide citizen services such as cemetery services and accept payments for property taxes, water bills, parking tickets, commissioner oaths as well as marriage, lottery and business licenses.

## **SCOPE & METHODOLOGY**

This audit included a review of cash handling processes within all 13 branches of the library with a comparison to City policies and better practices.

## **EXECUTIVE SUMMARY**

While no major concerns were identified, opportunities to improve cash handling processes are outlined in the detailed section of this report.

## **AUDIT STANDARDS**

We conducted our audit in accordance with Generally Accepted Government Auditing Standards which require that we adequately plan audits; properly supervise staff; obtain sufficient, appropriate evidence to provide a reasonable basis for audit findings and conclusions; and document audits. For further information regarding this report, please contact Ron Foster at the City of Greater Sudbury at 705-674-4455 extension 4402 or via email at [ron.foster@greatersudbury.ca](mailto:ron.foster@greatersudbury.ca)

## OBSERVATIONS AND MANAGEMENT RESPONSES

FINDING	IMPACT	RECOMMENDATION	MANAGEMENT RESPONSES
<p><b><u>Review of Bank Deposit Slips</u></b></p> <p>Bank deposit slips are not always reviewed and initialed by a second staff person who compares the amounts on the slips to the figures on the deposit summary sheet.</p>	<p>Errors may not be identified or corrected on a timely basis.</p>	<p>A second person should review and initial the bank deposit slips after agreeing the amounts on the deposit slip to the figures on the deposit summary sheet.</p>	<p>We agree with the recommendation.</p> <p>GSPL agrees with the recommendation.</p>
<p><b><u>Change of Cashiers</u></b></p> <p>In New Sudbury, two staff share a cash register drawer but do not complete transfer forms when cashiers change during lunch breaks.</p>	<p>Shortages or errors cannot be traced to one staff person.</p>	<p>The “Transfer of cash drawer between cashiers” form should be completed each time there is a change in cashiers.</p>	<p>We agree with the recommendation.</p> <p>GSPL agrees with the recommendation.</p>
<p><b><u>Cash Drawers</u></b></p> <p>All of the branches that provide Citizen Services use a single cash register drawer which is used by multiple staff to provide services.</p>	<p>Shortages or errors cannot be traced to one staff person.</p>	<p>Separate cash drawers should be provided for each of the cashiers that simultaneously receive payments for services.</p>	<p>We agree with the recommendation.</p> <p>GSPL agrees with the recommendation.</p>