



City of Chattanooga

INTERNAL AUDIT

City Hall

Chattanooga, Tennessee 37402

Stan Sewell
Director

Ron Littlefield
Mayor

February 17, 2010

Mayor and City Council
City Hall
Chattanooga, TN 37402

RE: Post Audit Review of CPD Information Services Cash Collections, Audit 09-08

Dear Mayor Littlefield and Council Members:

On August 14, 2009, the Internal Audit Division released an audit on the Police Departments Information Services Cash Collections. We performed certain procedures, as enumerated below, with respect to activities of the Information Services Center in order to render a conclusion on the status of the recommendations made as a result of that audit.

This Post Audit Review consisted principally of inquiries of City personnel and examinations of various supporting documentation. It was substantially less in scope than an audit in accordance with generally accepted government auditing standards.

The evidence obtained provided a reasonable basis for our conclusions; however, had an audit been performed, other matters might have come to our attention that would have been reported to you and our conclusions may have been modified.

The conclusions of Audit 09-08 were that:

1. There were adequate written policies/procedures for cash collections; and
2. There were proper Internal Controls in place for cash collections.

The audit contained 2 recommendations, which the Department concurred with, that addressed the audit's findings. Based on the review performed, we concluded that both recommendations 1 and 2 were completely implemented.

Recommendations Completely Implemented

We recommended (**Recommendation 1**) that the clerks at the front counter begin using their own register and cash drawer immediately. When multiple clerks are working, each should have their own register and cash drawer. There are presently only two clerks working, and both have their own register with independent cash drawer. This was implemented prior to our completion of the audit.

We recommended (**Recommendation 2**) that the supervisors review the collection reports to ensure supporting detail documentation matches the amounts reported prior to submission to the Treasurer's Office. We further recommended the supervisor initial the collection report as an indication this procedure has been performed. Based upon the review, this is being done and was implemented prior to our completion of the audit.

We thank the staff in the Police Information Services Center for their assistance in conducting this review. We will consider this report to be final unless directed to continue our review.

Sincerely,



Stan Sewell, CPA, CGFM
Director of Internal Audit

cc: Dan Johnson, Chief of Staff
Stan Maffett, Asst. Chief
Audit Committee Members