



Internal Audit Department Department of Public Health – Internal Control Review P2024-03

Objectives

1. Conduct audit work related to the internal controls over cash handling.
2. Determine if cash handling procedures are consistent with Departmental and City Policies.
3. Determine if DPH is operating in a control-conscious environment.
4. The review should include sufficient tests to ascertain whether internal controls are adequate.
5. Document areas where inefficiencies may exist, and internal controls strengthened.

Scope

The time frame audited was Fiscal Year 2023 – 2024.

Observation 1

A review of the *Daily Deposit Instructions Manual* identified the following internal control strengths:

1. The *Manual* is specific to the DPH clinics' cash operations.
2. The Policies were recently updated in June 2023.
3. No internal control weaknesses were identified.
4. The deposit documentation for June 24-28, 2024, was complete and accurate.
5. Financial, physical, and information assets are properly safeguarded.

Conclusion

1. Confirmed that Cash Handling Procedures are consistent with the City and DPH Policies.
2. Confirmed that revenues are properly and accurately collected, reported, and deposited.
3. Determined that DPH is operating in a control-conscious environment.

Management Response

Observation 1 - Strong Internal Controls

“We are very pleased to receive the positive results of your recent audit, and value your department’s thorough review of our cash handling procedures. We particularly value the recognition of our strong internal controls, which demonstrate the effectiveness of the implementation of our Daily Deposit Instruction Manual.

We remain committed to consistently performing effective cash handling measures that ensure the proper receipt and reconciliation of revenues to appropriately safeguard the City’s assets.”

Q & A