

ADMISSION AND STORE SALES REVENUES

Admissions and Sales Tax payments are currently reconciled and reviewed. Procedures have been implemented to monitor the payments to ensure that they are reasonable in relation to the total revenue recorded.

JOURNAL ENTRIES AND TRANSFERS

Procedures have been implemented to ensure that all source documents (including journal entries, journal vouchers, budget entries and Appropriation Transfers) are adequately supported and approved. Also, procedures have been implemented to prevent the removal of any original records without written documentation of the original record's location.

CLOSING PACKAGES

CASH

Procedures have been implemented to ensure amounts reported on closing packages are accurate.

FIXED ASSETS

With the implementation of the SABAR software system, the fixed assets records are currently being entered into the system. Additionally, written policies and procedures are being incorporated into the Commission's Policies and Procedures Manual.

PETTY CASH BANK ACCOUNTS

Unused accounts have been closed. For the remaining accounts, monthly bank reconciliations are now prepared and reviewed.