



Date: March 12, 2009
To: Rich Oksol, Jeff Weber
From: Donn W. Hill, Fire Rescue
Subject: Fire Rescue Cash Handling Audit Recommendations

Sioux Falls Fire Rescue (SFFR) will implement the following recommendations from the cash handling audit.

Recommendation One

Duties that include receiving and handling cash, preparing deposits, reconciling receipts to deposits, recording deposits to general ledger numbers, and verifying deposit receipts from the Finance Department will be split between two employees. A management employee will be assigned to verify and oversee the process. A new cash handling policy is being developed and will be implemented in April 2009.

Recommendation Two

SFFR will follow the Finance Department's policy to deposit all cash that has been received and to issue refunds through the voucher claim process.

In addition SFFR will implement an overage/shortage tracking system, and have Human Resources perform pre-employment background checks on new employees who will be required to handle cash. We are currently researching cash registers and software-based solutions that include the necessary detail for receipts and record keeping.

Cc: Mayor Munson
Chief of Staff Schwann
Division Chief Warren