

CITY OF ALLENTOWN

PETTY CASH COUNT – Fire Administration 03/06/2024

Date of Report: March 07, 2024

It is the mission of the Allentown Fire Department to provide service in which lives of citizens and the property of individuals and business establishments are protected from harm or damage through prevention, inspections, education, and aggressive firefighting performances. To mediate all possible life-threatening incidents such as water rescues, hazardous materials responses, first responder medical care, and explosive device control.

OBJECTIVE

The audit objectives were:

1. To perform a surprise cash count of the petty cash fund maintained by Fire Administration.
2. To ensure the funds and supporting petty cash documentation were present and properly reported.
3. To determine the existing policies and procedures including AIMs were being followed and whether internal controls were adequate to ensure that all cash is collected, accurately recorded, safeguarded, and deposited.
4. To evaluate the reasonableness of the amount of the funds.
5. To identify any potential petty cash internal control weaknesses including but not limited to the physical security of the funds.

PROCEDURES

This audit was conducted in accordance with generally accepted governmental auditing standards and utilized an approach that included cash counts, staff interviews, reviews of documents, and reports and examinations of individual financial transactions.

Our process began by counting the petty cash funds while being observed by Fire Administration personnel. The physical count was compared to the prescribed system total (petty cash).

Thru discussion and observation, we identified any potential internal control weaknesses.

FINDINGS, RECOMMENDATIONS AND RESPONSES

PETTY CASH COUNT: OVERAGES/SHORTAGES

Based on the review performed, controls appear adequate, and no exceptions were noted.