

**CITY OF ALLENTOWN**  
**PETTY CASH COUNT**  
**TELLER DRAWER CASH COUNT**

**Health Bureau - Environmental**  
**September 19, 2022**

**Date of Report: September 19, 2022**

The Allentown Health Bureau's mission is to prevent disease and injury and to protect and promote the public's health.

The staff of the Administration Program of the Health Bureau directs the development and implementation of public health services in the City. This entails assuring that all Bureau services are delivered in accordance with current public health practice standards and statutes. In addition, the Administration Program oversees the personnel and fiscal management of the Health Bureau.

**OBJECTIVE**

The audit objectives were:

1. To perform a surprise cash count of the petty cash and teller cash funds maintained by the Health Bureau – Environmental.
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 cash funds while being observed by the Health Bureau personnel. The physical counts were compared to the prescribed system total (cash drawers). Any discrepancies between the prescribed totals and the physical count were validated with the Health Bureau personnel.

Thru discussion and observation, we completed the Internal Control Questionnaire and identified any potential internal control weaknesses.

**FINDINGS, RECOMMENDATIONS AND RESPONSES**

**CASH COUNT: OVERAGES/SHORTAGES**

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

**INTERNAL CONTROL WEAKNESSES**

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