



## CITY AUDITOR'S OFFICE

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**To:** Chief Mike Markle, Corpus Christi Police Department  
**Cc:** Margie C. Rose, City Manager  
**From:** Arlena Sones, City Auditor *A Sones*  
**Date:** September 28, 2016  
**Subject:** CA16-001 CCPD Impound Vehicle Lot Cash Count

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We conducted a cash count at the CCPD, Impound Vehicle Lot on September 23, 2016. The cash fund was found to be intact. However, we did find the following issue.

*Dual Controls:*

While conducting the cash count we found that the daily deposits are not being prepared with dual controls. Per City Policy F.03 Depositing, Disbursing, and Check Cashing, each deposit must be prepared by dual controls, which includes one person preparing the deposit and another person verifying the amounts.

We recommend that management include dual controls in the preparation of the deposits.

This information will be provided to the Audit Committee at its next scheduled meeting. Your attendance is welcomed; however, it is not required.

We appreciate the cooperation and assistance provided by your staff. Should you have any questions concerning this review, please do not hesitate to call me at 826-3661.