



# The Town of Westport, Connecticut



Parks and Recreation Department  
Revenue and Collection Process Assessment

April 16, 2025



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# Executive Summary

## Background

The Town of Westport, Connecticut (Town) requested assistance from Baker Tilly Advisory Group, LP (Baker Tilly) in performing an assessment of the Town's Parks and Recreation revenue and collection process. The objective was to assess the revenue and collection process for the Parks and Recreation Department (the "Department") and provide recommendations for enhanced efficiencies and internal controls. The project focused on the following:

- Analysis of the end-to-end revenue and collection process
- Comparison of key findings against leading practices
- Listing improvement opportunities, with supporting details, for improved efficiencies and enhanced controls
- Recommended methodology to help prioritize the key findings
- Suggested action plans for key recommendations

Baker Tilly performed testing to assess the accuracy, efficiency, and effectiveness of the revenue and collections process. This report offers recommendations to address gaps identified in an effort to improve the internal control environment. The conclusions were gathered through stakeholder interviews, control testing, leading practice research, and an analysis of relevant departmental documents.

Management responses and action plans can be found in [Appendix A](#).

## Scope

The scope of services, during the time period of July 2023 to November 2024, included:

1. Evaluate relevant policies, procedures, practices, and related materials to assess the design of the Department's revenue and collection processes at headquarters and for nine field sites.
2. Interview key stakeholders who have the responsibility to administer and monitor the Department's revenue and collection processes.
3. Evaluate operating efficiency and effectiveness and the related internal controls for the revenue and collection processes across the field sites, while considering leading practices in other localities.

## Acknowledgements

Thank you to the Town's team members for their support and cooperation throughout the assessment and during our team's onsite visit with the Department and various field sites. Their insight and responsiveness in providing information was integral to the successful execution of this assessment. Specifically:

- Rick Giunta, Deputy Director
- Carmen Roda, Operations Manager
- Max Robbins, Program Manager
- Jaime Krajewski, Senior Accountant
- Janet Negron, Finance Admin
- Tom Hojnacki, Internal Auditor

## Strengths

We recognized several strengths during the assessment, such as:

- The Department staff were very supportive and responsive throughout the assessment.
- Each field site has a designated supervisor in addition to the employees working there, maintaining segregation of duties.
- Each field site that utilizes a safe, has restricted access and camera surveillance (or is in process of adding camera surveillance).
- ActiveNet users have individual accounts; no accounts are shared.
- Outside of necessary chart of accounts adjustment noted in Finding 6, the chart of accounts appears proper for a Parks and Recreation Department.

## Listing of Findings

The findings noted from this assessment are listed in the table below. Additional information on the findings and recommendations are located within the Detailed Report section.

### Rating/Criticality:

- **High** - Matter is urgent and requires immediate action by Executive Management.
- **Medium** - Matter is a priority that requires Management's attention and a commitment to correct in a reasonable timeframe.
- **Low** - Corrective action is necessary as a result of an infrequent error or opportunity to improve internal controls or processes.

Finding #	Finding	Rating/Criticality
1	Outdated Policies and Procedures	Medium
2	Policy Non-Compliance	Medium
3	Lack of Safe Surveillance	Low
4	Potential Technology Improvements	Low
5	Unsecure Deposit Transportation	Low
6	Revised Chart of Accounts	Low

# Detailed Report

## Background, Roles, and Responsibilities

Baker Tilly assessed the revenue and collection process for the Parks & Recreation Department for the Town. As a result, we performed testing to ensure that controls related to revenue and collections are in place, are properly designed, and operating effectively.

We evaluated numerous aspects of the revenue and collections process, including but not limited to policies and procedures; and revenue and collections documentation which consists of Daily Sale Reports, Cash Transmittal Forms, Z Reports, and Square Reports.

The Department currently operates using three procedural documents, Cash Handling Procedures, Daily Revenue Reporting, and Green Fee Handling Procedures. Once these documents are updated and formalized, they would be adequate for the Department to function efficiently and effectively.

The recommendations provided in this report are based on the information gathered through staff interviews, our control testing, analysis of pertinent departmental documentation, and the understanding of leading practices.

## Methodology

Baker Tilly's approach consists of the following phases:



### Phase I: Planning

- Identify communication channel, reporting relationships and responsibilities of project staff
- Conduct meetings to understand current processes and risks to refine the project workplans
- Conduct a kick-off meeting explaining the process, timeline, and expectations

### Phase II: Information Gathering

- Develop and distribute information requests (e.g., organizational chart(s), Parks and Recreation field sites, policies, and procedures, etc.)
- Analyze established policies and procedures related to the process
- Conduct interviews with the Parks and Recreation Department, Finance Department, and other key stakeholders

### Phase III: Analysis

- Assess the end-to-end revenue and collection processes for: beach emblems; beach hand passes; park revenue/sales at beaches; golf (green fees and concessions); marina (boat slips and fuel resale); tennis; pool; recreation programs; rentals (town-owned properties)
- Compare key findings against leading practices
- List improvement opportunities for improved efficiency and enhanced controls
- Recommend methodology to help prioritize the key findings

### Phase IV: Reporting

- Develop a report that summarizes the methodology and highlights key risks and findings
- Discuss any findings and process improvement recommendations with Management

## Findings and Recommendations

Management responses and action plans can be found in [Appendix A](#).

Finding #	Finding	Recommendation	Rating
1	<p><b>Title:</b> <u>Outdated Policies and Procedures (P&amp;P)</u></p> <p><b>Finding:</b> The Department’s P&amp;P are not reviewed annually or updated to reflect current operations. Additionally, revision histories are not documented.</p> <p>Specific examples of P&amp;P inconsistencies include:</p> <ol style="list-style-type: none"> <li>1. The “Cash Handling Procedures” do not accurately align with the current practice of retaining supporting evidence.</li> <li>2. The Golf Starter does not work for the Town.</li> <li>3. The Deputy Director does not perform the monthly reconciliations.</li> <li>4. The reports and staff titles have inaccuracies.</li> <li>5. The tennis instructors' payments are inconsistent.</li> </ol> <p>P&amp;P that do not match current practices and are incomplete or inaccurate can lead to operational inefficiencies, inconsistent employee performance, and potential non-compliance with new laws and regulations.</p>	<p><b>Recommendation:</b> We recommend the Department update their P&amp;P to accurately reflect current practices. Additionally, updates and revisions should be made annually. Any updates and revisions should be documented in a revision log.</p> <p>Per Forbes<sup>1</sup>, organizations “can be liable for outdated and inconsistently enforced policies” and be liable for policies that do not exist. It is recommended to “set a firm schedule to review and augment policies on at least a yearly basis” and to stay current on the changing environment in which the organization operates.”</p> <p>In addition to updating P&amp;P regularly, it is important to document revision history. This allows organizations to keep track of changes made to P&amp;P over time, and helps to improve accountability and ensure that changes are made with proper oversight.</p> <p>Additionally, organizations should ensure that all P&amp;P are compliant with all applicable laws and regulations.</p> <p>The following are recommendations for the P&amp;P improvements we noted:</p> <ol style="list-style-type: none"> <li>1. The “Cash Handling Procedure” document should be updated to include information on document retention and requirements for completing documentation.</li> <li>2. The Golf Starter is not a direct employee of the Town, which should be noted within the procedures.</li> <li>3. For monthly reconciliations, it should be noted that the Finance Department handles this process, rather than the Deputy Director.</li> <li>4. References to reports and staff should all be uniform across all P&amp;P documents to maintain consistency and accuracy.</li> <li>5. In the tennis procedure, it should be noted that the Town does not get paid until the end of the summer, however, the tennis league instructors get paid consistently throughout the season.</li> </ol>	Medium

<sup>1</sup> Forbes, [The Importance of Updating Your Policies and Compliance Terms](#) (April 2018)

Finding #	Findings	Recommendations	Rating
2	<p><b>Title:</b> <u>Policy Non-Compliance</u></p> <p><b>Finding:</b> Per the Department’s “Cash Handling Procedures” document, deposits from field sites must be accompanied by supporting documentation (Cash Transmittal Form) that includes transaction details and the appropriate approval signature. As a result of testing, we observed that some of the supporting documentation did not comply with the Department’s policies.</p> <p>While none of these were deemed significant or material, there were instances of:</p> <ol style="list-style-type: none"> <li>1. Missing signature approvals</li> <li>2. Dates not included on approvals</li> <li>3. Lack of supporting evidence</li> <li>4. Differences between supporting documentation and the Daily Sales Report</li> <li>5. Untimely supporting documentation submission</li> </ol> <p>While evaluating supporting documentation for field rentals, we observed that there were two instances where the description only said "Rental," which may cause confusion. The description did not include the name of the field rented and for what purpose (whether it's a program, camp, league, etc.).</p> <p>Additionally, Cash Transmittal Forms did not have consistent naming conventions, specifically for the field sites. The inconsistencies we noted related to Compo Beach. There were instances of the name being "Compo Beach - Main Gate" or "Compo Main Gate" or just "Compo." Consistent naming conventions are considered leading practice.</p> <p>Complete and accurate supporting documentation is critical to accompany deposits to remain compliant with the Department policy. Inadequate supporting evidence or lack of approvals can lead to inaccurate financial reporting and increase risk of non-compliance.</p>	<p><b>Recommendation:</b> We recommend the Department provide a training refresher to staff related to the non-compliant items we noted. By doing so, this could help the Department eliminate errors and lead to greater accuracy and compliance.</p> <p>Other specific improvements could include:</p> <ol style="list-style-type: none"> <li>1. We recommend that the Daily Sales Reports from the marinas include a line for attendants/workers and supervisors to sign off on. This will promote accountability and will provide the Deputy Director with the name of the originator in the event of any questions errors that may need to be corrected in the future.</li> <li>2. We recommend that the Cash Transmittal Forms need more description and clarity to improve transparency.</li> <li>3. The Department should consider the use of software/technology (refer to Finding #4) to automate document submission, receiving approvals, and maintain a document log. Technology should also be able to catch errors due to manual entry.</li> </ol> <p>Per the Government Finance Officers Association (GFOA<sup>2</sup>), organizations “should establish and deliver training programs for employees to cover proper procedures for cash handling and receipts to detect fraud related to various payment types.” All staff should be trained on the importance of collecting all required information when completing documentation.</p>	Medium

Finding #	Findings	Recommendations	Rating
3	<p><b>Title:</b> <u>Lack of Safe Surveillance</u></p> <p><b>Finding:</b> Every safe that contains valuable assets such as money or confidential documentation should be under constant surveillance to prevent unauthorized individuals from breaking in or stealing those assets. During an on-site walkthrough, we observed that the Deputy Director of the Department does not have a surveillance camera above the safe in his office. Without adequate surveillance of the safe in this office, the assets kept there are not being monitored. Video surveillance can deter people from attempting to steal or tamper with safes. Additionally, in the case of a break in or theft, a surveillance camera will provide footage to the appropriate party to carry out an investigation.</p>	<p><b>Recommendation:</b> We recommend the Deputy Director, and the Department, look into the installation of a surveillance camera overlooking the safe in the Deputy Director’s office. The benefit of installing a surveillance camera overlooking a safe is to deter someone from theft or vandalism. The camera would also provide real-time video of this safe. Additionally, the video footage from the camera would enhance the investigation process by identifying suspects and other details.</p> <p>Per Surveillance Guides<sup>3</sup>, leading practices related to implementing surveillance cameras include:</p> <ol style="list-style-type: none"> <li>1. Make cameras visible to deter crimes before they even occur.</li> <li>2. Ensure there is adequate lighting for the camera footage.</li> <li>3. Update the camera system(s) as technology changes to ensure the surveillance camera can provide the best possible protection.</li> <li>4. Secure data storage should be considered as the data needs to be stored somewhere.</li> </ol>	Low

Finding #	Findings	Recommendations	Rating
4	<p><b>Title:</b> <u>Potential Technology Improvements</u></p> <p><b>Finding:</b> The Department receives deposits and supporting documentation from field sites daily. These deposits and documents accrue quickly, especially during busier periods such as the summer. The Deputy Director is expected to review, reconcile, and approve, supporting documents daily prior to generating the Daily Sales Report and delivering it to the Finance Department. Therefore, the Department is going through a lot of paper for its processes such as collecting, recording, and approving transactions. Meanwhile, there are potential software and technological enhancements available to potentially increase efficiency. Utilizing too much paper within the process may result</p>	<p><b>Recommendation:</b> We recommend considering the use of technology through an application that can automate transactions and approvals to streamline processes. This may increase efficiency and mitigate risk.</p> <p>Per Guidehouse<sup>4</sup>, “organizations must modernize assets across their IT estates as a means of remaining responsive to shift constituent expectations, changing regulatory requirements, evolving security threats, and increasing budget pressures to enable innovation, data-driven decision-making, and adoption of streamlined operations.”</p>	Low

<sup>2</sup> GFOA, [Receivables and Handling Receipts in the Treasury Office](#)

<sup>3</sup> Surveillance Guides, [Best Practices for Using Surveillance Cameras - Surveillance Guides](#) (February 2023)

<sup>4</sup> Guidehouse, [Why Governments Must Update Their Enterprise Resource Planning Technology | Guidehouse](#) (January 2024)

	<p>in human errors (from manual entry), inefficiencies, and the potential for loss or theft of money or documentation.</p>	<p>One of the biggest risks to adoption of new technology is the lack of sufficient training. Additionally, once adoption occurs, leading practice is for an organization to monitor, measure adoption, and usage to fully understand its effectiveness and where strategy may need to change.</p> <p>Implementing a technology that will promote efficiency and less reliance on paper will also aid with Finding #2. Specifically in this instance, the Department can develop online templates with all appropriate fields that must be completed, including pre-populated drop down menus to limit the variations of naming conventions and descriptions.</p> <p>The following Parks and Recreation software options include functionality for billing &amp; invoicing, electronic payments, event &amp; facility management, registration management, scheduling, and reporting:</p> <ol style="list-style-type: none"> <li>1. CivicPlus</li> <li>2. SmartRec</li> <li>3. GovPilot</li> <li>4. Cogran</li> <li>5. RecDesk</li> <li>6. Xplor Recreation</li> </ol> <p>We recommend the Department investigate potential software solutions such as these to address the issues outlined in these Findings, and analyze the cost/benefit of acquiring such software solutions.</p>	
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Finding #	Findings	Recommendations	Rating
5	<p><b>Title:</b> <u>Unsecure Deposit Transportation</u></p> <p><b>Finding:</b> Field site workers regularly manage cash transactions and are responsible for transporting the collected cash to the main Department building, where they deposit it in a designated drop box located outside the building. This process takes place daily, often at night, in a wooded area, which may raise safety concerns.</p> <p>Additionally, the Deputy Director is required to deliver the previous day's deposits, collected from multiple field sites to the</p>	<p><b>Recommendation:</b> We recommend the Department investigate the cost/benefit of utilizing an armored truck service to transport their cash. The Department handles substantial amounts of money being transported from various locations, all of which are ultimately delivered to a single drop-off point.</p> <p>An armored truck can enhance physical security of deposits being transported and will include features to protect against theft and attacks. Additionally, the armored trucks will be professionally handled by trained security personnel which ensures the transport will adhere to security protocols.</p>	Low

	<p>Finance Department on a daily basis. The Deputy Director personally delivers the cash to the Finance Department, located at a different site.</p> <p>Without a secure method for transporting deposits to the Department and Finance Department, the Town is exposed to different risks. Physically carrying large amounts of cash can increase the risk of theft or robbery. Additionally, predictable delivery patterns, such as similar timing and routes, can increase the risk of theft as the planning of theft can be easier.</p>	<p>Although reliable, armored truck transport services like Loomis or Brinks can be costly, on average around \$1,000 per month, these costs may vary based on location, timing of pick-ups, volume, etc.</p> <p>If using an armored truck is not feasible, we recommend implementing a procedure to involve police officers in cash transportation, especially during periods of high cash volume, such as summer months and weekends.</p>	
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Finding #	Findings	Recommendations	Rating
6	<p><b>Title:</b> <u>Revised Chart of Accounts</u></p> <p><b>Finding:</b> An accurate chart of accounts is essential for organizations, serving as an index of all financial accounts in the general ledger. Keeping the chart of accounts current with timely updates is critical for accurate financial reporting, error prevention, and compliance. During our analysis of daily cash receipts, we observed that the Department's Pickleball revenue is recorded in the same account used for Ultimate Frisbee revenue. The chart of accounts should be updated to accurately reflect current revenue and expenditures. Given that Pickleball has been generating revenue for some time, it is unclear when the chart of accounts was last thoroughly updated.</p>	<p><b>Recommendation:</b> We recommend establishing a separate revenue account for Pickleball to accurately capture the income generated from this activity. This will provide a clear distinction between the revenues from Pickleball and Ultimate Frisbee, enabling the Town to allocate expenses more effectively and enhance the current operations of Pickleball.</p> <p>Additionally, we recommend that the Town reviews and updates the chart of accounts at least annually, or more frequently if there are significant changes in the organization's operations or revenue streams. Regular updates help in accurately reflecting current revenue and expenditures, thereby supporting informed decision-making and maintaining financial integrity.</p>	Low

# Appendix A: Management Responses

Finding and Recommendation	Management Response and Action Plan
<p><b>Title:</b> <u>Outdated Policies and Procedures (P&amp;P)</u></p> <p><b>Finding 1:</b> The Department’s P&amp;P are not reviewed annually or updated to reflect current operations. Additionally, revision histories are not documented.</p> <p>Specific examples of P&amp;P inconsistencies include:</p> <ol style="list-style-type: none"> <li>1. The “Cash Handling Procedures” do not accurately align with the current practice of retaining supporting evidence.</li> <li>2. The Golf Starter does not work for the Town.</li> <li>3. The Deputy Director does not perform the monthly reconciliations.</li> <li>4. The reports and staff titles have inaccuracies.</li> <li>5. The tennis instructors' payments are inconsistent.</li> </ol> <p>P&amp;P that do not match current practices and are incomplete or inaccurate can lead to operational inefficiencies, inconsistent employee performance, and potential non-compliance with new laws and regulations.</p> <p><b>Recommendation:</b> We recommend the Department update their P&amp;P to accurately reflect current practices. Additionally, updates and revisions should be made annually. Any updates and revisions should be documented in a revision log.</p> <p>Per Forbes, organizations “can be liable for outdated and inconsistently enforced policies” and be liable for policies that do not exist. It is recommended to “set a firm schedule to review and augment policies on at least a yearly basis” and to stay current on the changing environment in which the organization operates.”</p> <p>In addition to updating P&amp;P regularly, it is important to document revision history. This allows organizations to keep track of changes made to P&amp;P over time, and helps to improve accountability and ensure that changes are made with proper oversight.</p> <p>Additionally, organizations should ensure that all P&amp;P are compliant with all applicable laws and regulations.</p> <p>The following are recommendations for the P&amp;P improvements we noted:</p>	<p><b>Management Response:</b> The Department agrees with the finding.</p> <p><b>Action Plan:</b> Department management will review and update “Policies and Procedures” to include recommendations detailed within the audit.</p> <p><b>Level of Effort:</b> Updating and formalizing policies and procedures is expected to take 20-25 hours by an individual who has strong knowledge of current operations.</p> <p><b>Owner/Responsible Personnel:</b> Rick Giunta</p> <p><b>Target Completion Date:</b> May 1, 2025</p>

1. The "Cash Handling Procedure" document should be updated to include information on document retention and requirements for completing documentation.
2. The Golf Starter is not a direct employee of the Town, which should be noted within the procedures.
3. For monthly reconciliations, it should be noted that the Finance Department handles this process, rather than the Deputy Director.
4. References to reports and staff should all be uniform across all P&P documents to maintain consistency and accuracy.
5. In the tennis procedure, it should be noted that the Town does not get paid until the end of the summer, however, the tennis league instructors get paid consistently throughout the season.

### Finding and Recommendation

**Title:** Policy Non-Compliance

**Finding 2:** Per the Department's "Cash Handling Procedures" document, deposits from field sites must be accompanied by supporting documentation (Cash Transmittal Form) that includes transaction details and the appropriate approval signature. As a result of testing, we observed that some of the supporting documentation did not comply with the Department's policies.

While none of these were deemed significant or material, there were instances of:

1. Missing signature approvals
2. Dates not included on approvals
3. Lack of supporting evidence
4. Differences between supporting documentation and the Daily Sales Report
5. Untimely supporting documentation submission

While evaluating supporting documentation for field rentals, we observed that there were two instances where the description only said "Rental," which may cause confusion. The description did not include the name of the field rented and for what purpose (whether it's a program, camp, league, etc.).

Additionally, Cash Transmittal Forms did not have consistent naming conventions, specifically for the field sites. The inconsistencies we noted related to Compo Beach. There were instances of the name being "Compo Beach - Main Gate" or "Compo Main Gate" or just "Compo." Consistent naming conventions are considered leading practice.

### Management Response and Action Plan

**Management Response:** The Department agrees with the finding.

**Action Plan:** Staff will be trained in the updated policies and procedures. Daily sales reports will be reviewed and updated as recommended.

**Level of Effort:** Updating standard forms and providing a training refresher for staff should take 5-10 hours. A software upgrade may increase efficiency for the Department, but costs and time to find a vendor solution may vary. This may take 20-40 hours to fully research various software solutions and obtain price quotes.

**Owner/Responsible Personnel:** Rick Giunta

**Target Completion Date:** June 1, 2025

Complete and accurate supporting documentation is critical to accompany deposits to remain compliant with the Department policy. Inadequate supporting evidence or lack of approvals can lead to inaccurate financial reporting and increase risk of non-compliance.

**Recommendation:** We recommend the Department provide a training refresher to staff related to the non-compliant items we noted. By doing so, this could help the Department eliminate errors and lead to greater accuracy and compliance.

Other specific improvements could include:

1. We recommend that the Daily Sales Reports from the marinas include a line for attendants/workers and supervisors to sign off on. This will promote accountability and will provide the Deputy Director with the name of the originator in the event of any questions errors that may need to be corrected in the future.
2. We recommend that the Cash Transmittal Forms need more description and clarity to improve transparency.
3. The Department should consider the use of software/technology (refer to Finding #4) to automate document submission, receiving approvals, and maintain a document log. Technology should also be able to catch errors due to manual entry.
4. Per the Government Finance Officers Association (GFOA), organizations “should establish and deliver training programs for employees to cover proper procedures for cash handling and receipts to detect fraud related to various payment types.” All staff should be trained on the importance of collecting all required information when completing documentation.

Finding and Recommendation	Management Response and Action Plan
<p><b>Title:</b> <u>Lack of Safe Surveillance</u></p> <p><b>Finding 3:</b> Every safe that contains valuable assets such as money or confidential documentation should be under constant surveillance to prevent unauthorized individuals from breaking in or stealing those assets. During an on-site walkthrough, we observed that the Deputy Director of the Department does not have a surveillance camera above the safe in his office. Without adequate surveillance of the safe in this office, the assets kept there are not being monitored. Video surveillance can deter people from attempting to steal or</p>	<p><b>Management Response:</b> The Department agrees with the finding.</p> <p><b>Action Plan:</b> The Department will work with the Public Works Department to research the feasibility of adding surveillance within the Deputy Director’s office, specifically toward the safe within the office space.</p>

tamper with safes. Additionally, in the case of a break in or theft, a surveillance camera will provide footage to the appropriate party to carry out an investigation.

**Recommendation:** We recommend the Deputy Director, and the Department, look into the installation of a surveillance camera overlooking the safe in the Deputy Director’s office. The benefit of installing a surveillance camera overlooking a safe is to deter someone from theft or vandalism. The camera would also provide real-time video of this safe. Additionally, the video footage from the camera would enhance the investigation process by identifying suspects and other details.

Per Surveillance Guides, leading practices related to implementing surveillance cameras include:

1. Make cameras visible to deter crimes before they even occur.
2. Ensure there is adequate lighting for the camera footage.
3. Update the camera system(s) as technology changes to ensure the surveillance camera can provide the best possible protection.
4. Secure data storage should be considered as the data needs to be stored somewhere.

**Level of Effort:** Purchasing and adding a camera in the Deputy Director’s office may increase expenditures, but should integrate well with the Department’s current surveillance system. This may take a few hours to research the appropriate camera solution.

**Owner/Responsible Personnel:** Rick Giunta

**Target Completion Date:** June 1, 2025

Finding and Recommendation	Management Response and Action Plan
<p><b>Title:</b> <u>Potential Technology Improvements</u></p> <p><b>Finding 4:</b> The Department receives deposits and supporting documentation from field sites daily. These deposits and documents accrue quickly, especially during busier periods such as the summer. The Deputy Director is expected to review, reconcile, and approve, supporting documents daily prior to generating the Daily Sales Report and delivering it to the Finance Department. Therefore, the Department is going through a lot of paper for its processes such as collecting, recording, and approving transactions. Meanwhile, there are potential software and technological enhancements available to potentially increase efficiency. Utilizing too much paper within the process may result in human errors (from manual entry), inefficiencies, and the potential for loss or theft of money or documentation.</p> <p><b>Recommendation:</b> We recommend considering the use of technology through an application that can automate transactions and approvals to streamline processes. This may increase efficiency and mitigate risk.</p>	<p><b>Management Response:</b> The Department agrees with the finding.</p> <p><b>Action Plan:</b> Prior to the results of the audit, Department management began researching potential technology improvements. It is the goal to have selected a software solution prior to the fall of 2025.</p> <p><b>Level of Effort:</b> A software upgrade may increase efficiency for the Department, but costs and time to find a vendor solution may vary. This may take 20-40 hours to fully research various software solutions and obtain price quotes.</p> <p><b>Owner/Responsible Personnel:</b> Rick Giunta</p>

Per Guidehouse, “organizations must modernize assets across their IT estates as a means of remaining responsive to shift constituent expectations, changing regulatory requirements, evolving security threats, and increasing budget pressures to enable innovation, data-driven decision-making, and adoption of streamlined operations.”

One of the biggest risks to adoption of new technology is the lack of sufficient training. Additionally, once adoption occurs, leading practice is for an organization to monitor, measure adoption, and usage to fully understand its effectiveness and where strategy may need to change.

Implementing a technology that will promote efficiency and less reliance on paper will also aid with Finding #2. Specifically in this instance, the Department can develop online templates with all appropriate fields that must be completed, including pre-populated drop down menus to limit the variations of naming conventions and descriptions.

The following Parks and Recreation software options include functionality for billing & invoicing, electronic payments, event & facility management, registration management, scheduling, and reporting:

1. CivicPlus
2. SmartRec
3. GovPilot
4. Cogran
5. RecDesk
6. Xplor Recreation

We recommend the Department investigate potential software solutions such as these to address the issues outlined in these Findings, and analyze the cost/benefit of acquiring such software solutions.

**Target Completion Date:** November 1, 2025

Finding and Recommendation	Management Response and Action Plan
<p><b>Title:</b> <u>Unsecure Deposit Transportation</u></p> <p><b>Finding 5:</b> Field site workers regularly manage cash transactions and are responsible for transporting the collected cash to the main Department building, where they deposit it in a designated drop box located outside the building. This process takes place daily, often at night, in a wooded area, which may raise safety concerns.</p>	<p><b>Management Response:</b> The Department agrees with the finding.</p> <p><b>Action Plan:</b> The Department will seek the guidance of the Westport Police Department to improve the safe transportation of currency.</p>

Additionally, the Deputy Director is required to deliver the previous day's deposits, collected from multiple field sites to the Finance Department on a daily basis. The Deputy Director personally delivers the cash to the Finance Department, located at a different site.

Without a secure method for transporting deposits to the Department and Finance Department, the Town is exposed to different risks. Physically carrying large amounts of cash can increase the risk of theft or robbery. Additionally, predictable delivery patterns, such as similar timing and routes, can increase the risk of theft as the planning of theft can be easier.

**Recommendation:** We recommend the Department investigate the cost/benefit of utilizing an armored truck service to transport their cash. The Department handles substantial amounts of money being transported from various locations, all of which are ultimately delivered to a single drop-off point.

An armored truck can enhance physical security of deposits being transported and will include features to protect against theft and attacks. Additionally, the armored trucks will be professionally handled by trained security personnel which ensures the transport will adhere to security protocols.

Although reliable, armored truck transport services like Loomis or Brinks can be costly, on average around \$1,000 per month, these costs may vary based on location, timing of pick-ups, volume, etc.

If using an armored truck is not feasible, we recommend implementing a procedure to involve police officers in cash transportation, especially during periods of high cash volume, such as summer months and weekends.

**Level of Effort:** Utilizing a third-party armored truck service may increase expenditures by \$1,000 or more per month, and should take a few hours to research and obtain price quotes.

**Owner/Responsible Personnel:** Rick Giunta

**Target Completion Date:** May 1, 2025

Finding and Recommendation	Management Response and Action Plan
<p><b>Title:</b> <u>Revised Chart of Accounts</u></p> <p><b>Finding 6:</b> An accurate chart of accounts is essential for organizations, serving as an index of all financial accounts in the general ledger. Keeping the chart of accounts current with timely updates is critical for accurate financial reporting, error prevention, and compliance. During our analysis of daily cash receipts, we observed that the Department's Pickleball revenue is recorded in the same account used for Ultimate Frisbee revenue. The chart of accounts should be updated to accurately reflect current revenue and expenditures. Given</p>	<p><b>Management Response:</b> The Department agrees with the finding.</p> <p><b>Action Plan:</b> The Department will work with the Finance Department to update and ensure accuracy of account titles within Munis.</p>

that Pickleball has been generating revenue for some time, it is unclear when the chart of accounts was last thoroughly updated.

**Recommendation:** We recommend establishing a separate revenue account for Pickleball to accurately capture the income generated from this activity. This will provide a clear distinction between the revenues from Pickleball and Ultimate Frisbee, enabling the Town to allocate expenses more effectively and enhance the current operations of Pickleball.

Additionally, we recommend that the Town reviews and updates the chart of accounts at least annually, or more frequently if there are significant changes in the organization's operations or revenue streams. Regular updates help in accurately reflecting current revenue and expenditures, thereby supporting informed decision-making and maintaining financial integrity.

**Level of Effort:** Adding a Pickleball account is expected to take under an hour.

**Owner/Responsible Personnel:** Rick Giunta in coordination with the Finance Department

**Target Completion Date:** May 1, 2025