



THE CITY OF SAN DIEGO  
M E M O R A N D U M

DATE: November 21, 2019  
TO: Parks and Recreation Department Employees  
FROM: Andrew Field, Director, Parks and Recreation Department  
SUBJECT: Procedural Changes at Recreation Facilities

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Due to several changes in Cash Handling policies and procedures over the past few years, it has been determined that the presence of two employees will no longer be required to process electronic payment transactions. However, all cash transactions will continue to require two employees to process payments.

A summary of significant Departmental procedural and policy changes for Cash Handling that support this decision are as follows:

- 1) Eliminated cash payments for permits and registrations (95% of all funds are collected electronically). Recreation Center Directors are no longer required to regularly process bank deposits.
- 2) All transactions now require an electronically generated permit or class registration and receipt from the on-line registration system.
- 3) A new weekly financial review process by Area Managers was implemented on October 4, 2019 to reflect the recent changes in cash handling procedures.
- 4) Recreation Center Directors do not deposit City funds in recreation council bank accounts and do not have access to recreation council funds or bank accounts
- 5) All expenditure of funds is processed through the City's purchasing procedures in accordance with all City policies.

This policy change will enhance customer service by allowing customers to request permits or class registration anytime the facility is open and will allow staff to focus on managing the facility and recreation programs. It is highly recommended that facility supervisors continue to process permits by appointment with the customer.

With the completion of the recent cash handling procedural changes, the Accountability Committee is working to revise the Financial Review process to initiate the random financial records review again. Once these procedures are completed, a training will be developed for

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Procedural Changes at Recreation Facilities  
November 21, 2019

District Managers and Area Managers to ensure that they also can conduct routine comprehensive financial records reviews.

Sincerely,

A handwritten signature in blue ink, appearing to read "A. Field", with a stylized flourish at the end.

Andrew Field

Attachment: October 4, 2019 Memorandum from Andrew Field: Weekly Financial Review Process



THE CITY OF SAN DIEGO  
M E M O R A N D U M

DATE: October 4, 2019  
TO: Parks and Recreation Department Employees  
FROM: Andrew Field, Interim Director, Parks and Recreation Department  
SUBJECT: Weekly Financial Records Review Process

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Effective Friday, October 4, 2019, the Department will no longer accept cash or paper checks as payment for permits, class/league registration, multi-day swim passes, or merchandise. This memorandum replaces the "Permit and Voided Transaction Review Process" memo that was distributed on December 21, 2018. A new weekly financial review process, as detailed in the attached Weekly Financial Reporting Guide, will take effect on October 4, 2019 as summarized below.

- 1) By Wednesday of each week, every site supervisor will create and review four (4) financial reports (listed below); investigate all discrepancies or cash handling violations and forward the reports to the Area Manager (or equivalent).
  - Cash Receipts Report
  - Credit Card/Debit Card/Electronic Check Processing (ECP) Log Report (declined ECP transactions)
  - Cash Distribution by Account Report
  - Permit Master

*The site supervisor will log the reports on the Weekly Financial Reporting Checklist.*

- 2) By Thursday of each week, the Area Manager (or equivalent) will review the reports for completeness and accuracy. The Area Manager (or equivalent) will log receipt of the reports on their copy of the *Weekly Financial Reporting Checklist* and keep/file the reports for future reference.
- 3) The Area Manager (or equivalent) must submit all ECP declines and/or financial discrepancies to the Administrative Aide and District Manager.
- 4) The District Manager will review ECP declines, reported discrepancies and/or policy concerns and address appropriately with the Area Manager (or equivalent) and the site supervisor.

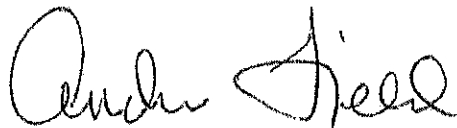
As outlined in Department Instruction 7.25 (D.I.), "Recreation Center Programs and Related Facility Operations", Area Managers (or equivalent) are responsible for the oversight of the registration and permit process through review of procedures, receipts, reports and deposits. This oversight includes quarterly review of all financial records for each site. When we have completed this transition the Accountability Committee will reconvene to establish new procedures for random financial and operational records review for all locations.

In addition to the above procedures, District Managers must receive prior approval from the Appointing Authority to collect cash or checks for special events, snack bars, or any other circumstance or to offer programs for less than \$20 per participant. The Appointing Authority shall consider the necessity of charging fees for low cost staff run programs. Additionally, the Appointing Authority shall consider the necessity of snack sales and admission for special events.

All facilities that process transactions are required to have signs posted advising customers to obtain a receipt, types of payment accepted and set hours for to accept payment for registrations and permits. Failure to follow the processes discussed in this communication, may result in disciplinary action.

If you have any questions regarding this directive, please contact Recreation Program Manager Shelly Stowell, at 619-525-8211.

Sincerely,

A handwritten signature in black ink, appearing to read "Andrew Field". The signature is fluid and cursive, with the first name "Andrew" written in a larger, more prominent script than the last name "Field".

Andrew Field  
AF/ss

Attachments:

- 1) Weekly Financial Reporting Guide
- 2) October 1, 2019 Memorandum from Robert Vacchi: Background of Parks & Recreation Department's Embezzlement Incident and a Description of New Internal Controls to Address Weaknesses Identified in Cash Handling Procedures

## **WEEKLY FINANCIAL REPORTING GUIDE**

### **EFFECTIVE OCTOBER 4<sup>th</sup>, 2019**

#### **Site Supervisor Duties:**

**BY WEDNESDAY EACH WEEK** – Site supervisor must submit 4 financial reports (below) to the Area Manager.

#### **Financial Reports – Run Weekly**

- **Cash Receipts Report**
  - See Sample Report #1 for report settings
  - Verify that any cash accepted was for approved transaction types only (Pool daily admission, special event sales)
  - Review all VOIDS and VOID Log sheets for explanation
  
- **Credit Card/Debit Card/ECP Log Report**
  - See sample Report #2 for report settings
  - If there are no declines, print “no report” page
  - If there are declines, print ECP Log Report and corresponding receipts.
  
- **Cash Distribution by Account Report**
  - See sample Report #3 for report settings
  - Review GL accounts on Report are accurate.
  - Investigate and address any GL account discrepancies immediately.
  
- **Permit Master**
  - See sample Report #4 for report settings
  - Review all fees are charged correctly, no balance due on any permit and all admin bookings are valid.
  - Investigate and address any discrepancies immediately.

#### **Area Manager (or equivalent) Duties:**

**BY THURSDAY EACH WEEK** – AM (or equivalent) will review and file all reports. All ECP declines and/or financial discrepancies must be submitted (with supporting documentation) to the Administrative Aide and District Manager.

## Report #1 – Cash Receipts Report

Click on Reports tab > under Daily Close Reports, click on Cash Receipts

### Filter settings for Cash Receipts Reports:

- Dates: Monday to Sunday – 7 days total
- Transaction site: RC Site
- Worker station: Counter RCF site
- Payment Types: Cash, check, ECP and Credit Card
- Include Cancelled Checks? – make sure box is checked
- Voided status: Select “Both”
- Credit card transaction: Select “All”
- Sort by: Receipt Number
- Output Type:  
Adobe Acrobat Reader

### How to save report settings:

- Enter Report Title: Site – Weekly Report
- Set as Default for Me? – Check the box
- Click “save as” (first time only)

▼ Save Report Definition

Report Title

Set as Default for Me?

Set as Default for Other Users?

- Each week click “Save” to save the dates of the last report.

**Cash Receipts Report**

a saved report definition

▼ Filters

Selection	Value
Receipt Date/Time	From <input type="text" value="Aug 26, 2019"/> <input type="button" value="A"/> 12:00 AM
	Through <input type="text" value="Sep 1, 2019"/> <input type="button" value="A"/> 11:59 PM
System User	<input type="text"/> <input type="button" value="Remove"/>
Transaction Site	<input type="text" value="Doyle Recreation Center"/> <input type="button" value="Remove"/>
Workstations	<input type="text" value="Counter DOYRC174421117"/> <input type="button" value="Remove"/>
Payment Types	<input type="text" value="Credit Card"/> <input type="button" value="Remove"/>
Alternate Key Value	<input type="text"/> <input type="button" value="Remove"/>
Cash Out Reports	<input type="text"/> <input type="button" value="Remove"/>

▼ Options

Name	Values
Notes	<input type="text"/>
Summary Report	<input type="checkbox"/>
	<input type="checkbox"/> Include Payment total of users
Include Cash Out IO?	<input type="checkbox"/>
Include Cancelled Checks?	<input checked="" type="checkbox"/>
Voided Status	<input type="text" value="Both"/>
Credit Card Transaction	<input type="text" value="All"/>
Group By	<input type="text"/>
Sort by	<input type="text" value="Receipt Number"/>
Output Type	<input type="text" value="Adobe Acrobat Reader"/>

## Report #2 – Credit Card/Debit Card/ECP Log Report

Click on Reports tab > under Financial Reports (left side menu), click on Credit Card/Debit Card/ECP

### Filter settings for Cash Receipts Reports:

- Dates: Monday to Sunday – 7 days total
- Transaction site: RC Site
- Revenue site: RC Site
- Voided status: Select “Both”
- Payment Types: Check ECP only
- ECP Approval Status: Declined
- Approval Result: ALL
- Group by 1<sup>st</sup>: Payer Name
- Output Type:  
Adobe Acrobat Reader

**Credit card/Debit Card/ECP**

**Recall / Schedule** a saved report definition

▼ **Filters**

Selection	Value
Transaction Date	From: <input type="text" value="Aug 26, 2019"/> x <input type="button" value="ECP"/> 12:00 AM
	Through: <input type="text" value="Sep 1, 2019"/> <input type="button" value="ECP"/> 11:59 PM
Customer	<input type="text"/> <input type="button" value="Remove"/>
Transaction Site	Doyle Recreation Center <input type="button" value="Remove"/>
Revenue Site	Doyle Recreation Center <input type="button" value="Remove"/>
System User	<input type="text"/> <input type="button" value="Remove"/>

▼ **Options**

Name	Values
Voided Status	<input type="text" value="Both"/> ▼
Payment Types	<input type="checkbox"/> Credit Cards <input type="checkbox"/> Debit Cards <input checked="" type="checkbox"/> ECP
Credit Card Transaction	<input type="text" value="All"/> ▼
ECP Approval Status	<input type="text" value="Declined"/> ▼
Approval Result	<input type="text" value="All"/> ▼
Group by (1st)	<input type="text" value="Payer Name"/> ▼
Group by (2nd)	<input type="text"/> ▼
Output Type	<input type="text" value="Adobe Acrobat Reader"/> ▼

▼ **Save Report Definition**

Report Title

Set as Default for Me?

Set as Default for Other Users?

### How to save report settings:

- Enter Report Title; Site – ECP Report
- Set as Default for Me? – Check the box
- Click “save as” (first time only)
  
- Each week click “Save” to save the dates of the last report.

# Report #3 – Cash Distribution By Account

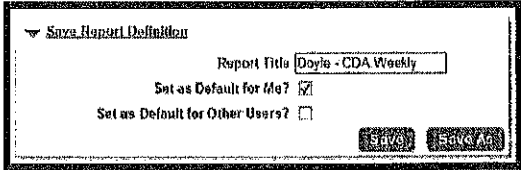
Click on Reports tab > under Financial Reports (left side menu), click on Cash Distribution by Account

### Filter settings for Cash Receipts Reports:

- Transaction site: RC Site
- Workstations: Counter RC Site
- Payment Types: Cash, check, ECP and Credit Cards
- Dates: Monday to Sunday – 7 days total
- Summary Report: Check box
- Output Type: Adobe Acrobat Reader
- Sort by: GL Account

### How to save report settings:

- Enter Report Title: Site – CDA Weekly
- Set as Default for Me? – Check the box
- Click "save as" (first time only)



- Each week click "Save" to save the dates of the last report.

**Cash Distribution By Account**

Recall / Schedule a saved report definition

▼ Filters

Selection	Value	
GL Account	<input type="text"/>	Remove
Cost Center	<input type="text"/>	Remove
Transaction Site	Doyle Recreation Center	Remove
Workstations	Counter DOYRC/17442117	Remove
System User	<input type="text"/>	Remove
Payment Types	Credit Card ECP	Remove

Transaction Date/Time From: Aug 26, 2019 12:00 AM  
Through: Sep 1, 2019 11:59 pm

▼ Options

Name	Values
<b>Standard Options</b>	
Notes	<input type="text"/>
Group by Transaction Site	<input type="checkbox"/>
Summary Report	<input checked="" type="checkbox"/>
Output Type	Adobe Acrobat Reader
<b>Financial Export</b>	
Summary Report	<input type="text"/>
Detail Report	<input type="text"/>
Output Type	Comma Delimited
Sort by	GL Account

**Run Report** Cancel



## Report #4 - Permit Master Report

Click on Reports tab > under Reservation Reports (left side menu), click on Permit Master

### Filter settings for Cash Receipts Reports:

- Permit Creation Date: Monday to Sunday – 7 days total
- Reservation site: RC Site
- Permit Site: RC Site
- Voided status: Select "Both"
- Permits or Request: ALL
- Permit Status: Any Status
- Include system users: Check the box
- Include total charges and balance due? Check the box
- Include: ALL
- Output Type: Adobe Acrobat Reader

**Permit Master Report** Recall / Edit / Delete a saved report definition

▼ Filters

Selection	Value
Permit Creation Date	From: Aug 26, 2019 <input type="button" value="CA"/>
	To: Sep 1, 2019 <input type="button" value="CA"/>
Paid off Date	From: <input type="text"/> <input type="button" value="CA"/>
	To: <input type="text"/> <input type="button" value="CA"/>
Permit #	From: <input type="text"/>
	To: <input type="text"/>
Reservation Date	From: <input type="text"/> <input type="button" value="CA"/>
	Through: <input type="text"/> <input type="button" value="CA"/>
Reservation Site	Doyle Recreation Center <input type="button" value="Remove"/>
Permit Site	Doyle Recreation Center <input type="button" value="Remove"/>
Schedule Type	<input type="text"/> <input type="button" value="Remove"/>
Customer Type	<input type="text"/> <input type="button" value="Remove"/>
Customer	<input type="text"/> <input type="button" value="Remove"/>
Organization	<input type="text"/> <input type="button" value="Remove"/>
Event Type	<input type="text"/> <input type="button" value="Remove"/>
Geographic Area	<input type="text"/> <input type="button" value="Remove"/>
Facility	<input type="text"/> <input type="button" value="Remove"/>
Facility Type	<input type="text"/> <input type="button" value="Remove"/>
Reservation Group	<input type="text"/> <input type="button" value="Remove"/>
Equipment Item	<input type="text"/> <input type="button" value="Remove"/>
Equipment Package	<input type="text"/> <input type="button" value="Remove"/>
Equipment Type	<input type="text"/> <input type="button" value="Remove"/>

▼ Options

Name	Value
Voided Status	Both <input type="button" value="CA"/>
Permits or Requests	All <input type="button" value="CA"/>
Permit Status	Any Status <input type="button" value="CA"/>
Only Show Unpaid Permits?	<input type="checkbox"/>
Show Event Dates?	<input type="checkbox"/>
Include Event Notes?	<input type="checkbox"/>
Include System Users?	<input checked="" type="checkbox"/>
Include Total Charges and Balance Due?	<input checked="" type="checkbox"/>
Show all Activity Custom Questions?	<input type="checkbox"/>
Show Specific Custom Questions	<input type="text"/> <input type="button" value="Remove"/>
Custom Question Text to Print	Full Question <input type="button" value="CA"/>
Include Payment Plan Details?	<input type="checkbox"/>
Include Charge and Payment Details?	<input type="checkbox"/>
Include Permit Administrators?	<input type="checkbox"/>
Includes	All <input type="button" value="CA"/>
Output Type	Adobe Acrobat Reader <input type="button" value="CA"/>

▼ Sort Options

Permit Number

▼ Save Report Definition

Report Title: Doyle - Pkt Report

Set as Default for Me?

Set as Default for Other Users?

