



Department of Cemeteries

September 30, 2019

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Executive Summary

The Office of Organizational Performance and Accountability (OOPA) has completed the review of the Department of Cemeteries. The purpose of the review was to ensure the proper handling of revenue.

Findings, recommendations, and management responses and action plans are included after background information.

Objective, Scope, and Methodology

The objective for this review was to determine whether adequate controls exist to ensure the accountability, accuracy, completeness, and security of revenue. The review focused on revenue received during a 9 month period from May 1, 2018 through January 31, 2019. In meeting our objective, we performed the following procedures:

- Interviewed/discussed risks, issues, and processes with:
 - Richard Gerbasi, Director of the Cemeteries Department
 - David Maxwell, CEO, Finance
 - Earline Matthews, Cemeteries Department
 - John Brannen, Cemeteries Department
 - Lester Hayman, Cemeteries Department
 - Tracy Hodges, Finance
 - Irene Strickland, Finance
- Reviewed:
 - Policies/Procedures including:
 - Revenue Handling Procedures
 - Revenue Processing Procedures
 - Internal Excel Spreadsheet for the recording of sales
 - CemSites system data
 - City of Savannah general ledger
 - Forms, bank deposit slips and statements relating to revenue received
- Observed/Tested:
 - Controls and processes for the safeguarding, handling, and processing of revenue
 - Randomly selected four months of sales that were tested for accountability. This was completed by reviewing system data and bank statements.
 - Randomly selected four months of sales that were tested for accuracy. This was completed by reviewing system data and the general ledger.
 - Randomly selected 10 transactions to test for completeness.
 - Tested for adequate safeguarding of revenue through observations and interviews.
- OOPA expresses their appreciation to the staff of the Cemeteries Department for their cooperation and assistance.

Background

The Department of Cemeteries consists of 22 full time employees that oversees five cemeteries with over 360 acres located in Savannah. They generate approximately \$800K per year and expend nearly \$2 million.

The department maintains five of the nearly 80 cemeteries located in Chatham County. These include Colonial Park, Bonaventure, Laurel Grove North, Laurel Grove South, and Greenwich. They are responsible for maintaining grounds, selling internment rights, providing interment services, maintain vital records, preserving historical and cultural significance and coordinating all activities within the cemeteries.

The department recently implemented a new software in November 2018. The CemSites software seems to be an exceptional means for the department to ensure effective and efficient operations. Like with all major changes in operations, the department is addressing and updating processes and policies and procedures to reflect all changes. The director and staff has a clear understanding of the implementation process.

Findings, Recommendations, Management Response and Action Plan

OOPA's review revealed the Department of Cemeteries adequately controls revenue activities. Transactions are recorded in CemSites system, deposited routinely, and posted in a timely manner. A minor risk was identified with the safeguarding of checks received. They are currently addressing any issues that are caused by the new changes. Overall, the department controls for handling of revenue are in place.

Below shows the results of the issue(s) identified during the review.

Finding 1	Checks and Money Orders are not adequately safeguarded. They are immediately stamped "For Deposit Only" then placed in an unlocked cabinet where numerous staff have access.
Recommendation	Checks should be adequately safeguarded, securely locked with limited staff access
Management Agree	Yes
Management Action Plan	Going forward, the fire-proof cabinet in which the checks are stored will be locked. One key will be kept by the Cemetery Director and a second key will be kept by the Customer Service Representative. Access to the cabinet will be limited to the Cemetery administrative staff. In addition, a lockbox will be installed in the Greenwich Cemetery maintenance office to allow staff to leave checks received from weekend and after-hour funerals. The Cemetery Director and the Maintenance Supervisor will safeguard the keys for the lockbox. Each Monday morning, the Maintenance Supervisor or the Director will retrieve the checks from the lockbox and place them with other check revenue in the locked cabinet.
Completion Date	Completed