



**Calgary**

City Auditor's Office

ISC: Unrestricted  
AC2023-1187 ATT2

# Waste Management Facility Cash Handling Audit

## Why we did this

- The objective of this audit was to assess the design and operating effectiveness of controls that support the complete and accurate collection and deposit of cash at The City's three Waste Management Facility sites and to identify opportunities for improvement.
- The audit was completed by KPMG LLP on behalf of the City Auditor's Office.

## What we concluded

- The design and operation of controls during the period January 1, 2022 – March 31, 2023, were partially effective.
- There is a strong commitment from Waste & Recycling Services to enhance the effectiveness of existing processes in response to improvements identified to control design and operating effectiveness.

## Why it matters

- Effective cash management controls are key to support the complete and accurate collection and deposit of cash, and minimize potential losses due to errors, fraud, omissions, or other irregularities.