

City of Galveston

Standard Operating Procedures for the Collection and Reporting of Pocket Parks Beach User Fees

Prior to being beginning employment as a Pocket Park supervisor or cashier, those individuals employed will attend a procedure and orientation meeting. Instructional information shall be provided to all cashiers detailing sales transaction procedures, cash accountability/internal control procedures.

Each location is to operate independently. These controls include, but are not limited to the following:

- Use of Daily Revenue Reports and inventory controls
- Sales procedures and reconciliation
- Sign-in sheets and non-paying entries
- Refunds
- Cash controls
- Point of Sale (POS) equipment and use
- Finance Department Reconciliation of Reports and Bank Statements
- Audit Department procedures

Procedures and controls specifically reviewed with cashiers at this time include:

- Use of daily sales reports:
 - The supervisor and cashier must maintain adequate control of daily parking tickets and season pass decals issued. The supervisor must always be able to identify where every sequentially numbered ticket and season pass is located. This includes: supervisors' office, safe, toll booths and cashiers. This is accomplished by the means of ticket receipts/rolls, reconciliation/revenue reports and inventory control forms.
 - The parks Daily Revenue Report provides the name(s) of the cashiers, supervisor in charge, amount of petty cash issued, number of daily parking and season passes issued and sold, cash and credit sales, overages/shortages, park location, date and weather conditions.
 - The supervisor in charge is required to validate cash, daily parking ticket and season pass inventories prior to issuing to cashiers.
 - The determined amount of tickets and season passes issued will be made by the supervisor. It is recommended that all locations receive the same petty cash per day for consistency. Additional tickets and season passes may be issued at the discretion of the supervisor and are dependent on sales volume and forecast.
 - The supervisor and cashiers are required to record and dually initial for issued (from supervisor) and received (from cashier) petty cash, daily parking ticket inventory number(s) and season pass inventory number(s) prior to exiting the office and reporting to the toll booth.
 - Cashiers are responsible for securing and monitoring petty cash, daily parking tickets and season passes received upon initialing acknowledgment of receipt from the supervisor.

- Sales procedures:
 - Every approaching vehicle must be acknowledged by the cashier and greeted upon arriving to the toll booth.
 - Every daily parking sales customer must be issued a daily parking ticket.
 - The cashier must inform every customer of the vehicle entry rate, park rules listed in the back of the ticket, no refund or re-entry rule and to display the ticket on the dashboard.
 - Every season pass customer must be issued a season pass decal.
 - The cashier must inform every season pass customer to adhere the season pass decal on the driver's side windshield, non-transfer of season passes and the requirement to sign-in upon every future vehicle entry.
 - A season pass customer information form must be filled out for each season pass sold prior to issuing the season pass to the customer. The season pass form must be legible and submitted as support documentation to the supervisor at the end of the shift.
 - At the end of the shift the supervisor and cashier reconcile daily ticket and season pass sales to cash and POS/credit receipts to determine cash accountability. The reconciliation process is accomplished by accounting for the number of tickets and season passes sold, the number returned/refunded and any adjustments for free admissions.
 - At the end of the shift cashiers are to submit all cash and sales documentation to the supervisor. All cash including petty cash must be counted by both the supervisor and cashier prior to the supervisor taking full possession of the cash.
 - All discrepancies are to be documented, reported and recorded. Discrepancies of \$25 or more are to be reported to the department head for review. Cashiers that have repeated discrepancies of any amount will be subject to counseling, relocation to another position or termination.
 - Cashiers are required to cash out with the supervisor before going on breaks.
 - The supervisor is responsible for immediately notifying their department head of any discrepancies with sales receipts and personnel issues.
 - Cashiers are required to request additional tickets and passes when inventories become low.

- Sign-in Sheets and Non-paying Entries - Cashiers are issued daily sign-in sheets used to record the following non-paying vehicle entries:
 - Local Police, Fire, EMS and Beach Patrol. Vehicles must be clearly marked with exempt license plates.
 - City of Galveston, Galveston County and Galveston Park Board. Vehicles must be entering the park on official business, be clearly marked and have exempt plates.
 - State and Federal Government vehicles. Vehicles must be entering the park on official business, clearly marked and have exempt or federal government plates.
 - City of Galveston staff and council members with proper identification and on official business.
 - Galveston County staff with proper identification and on official business.
 - United States Military Veterans and United States Active Military Personnel.
 - Disabled customers with a state issued ID, official placard or license plate.

- Apart from emergency vehicles, all non-paying vehicle entries must be recorded on the daily sign-in sheet by the person driving the vehicle. The entry must be legible, include the time of entry and the company or entity the driver is representing.
 - Emergency vehicle entries must be recorded on the sign-in sheet by the cashier.
 - Season pass holders must sign in each time their vehicle enters the park. The sign in must include the season pass inventory number, name of driver and time of entry.
 - Cashiers are required to contact the supervisor to request authorization for any non-paying entries not listed on this document.
 - Discrepancies, unauthorized or false reporting of free admissions will be immediately addressed by the supervisor and are subject to disciplinary measures, including the cashier's removal from duties.
- Refunds and U-turns:
 - The supervisor in charge is authorized to issue refunds at their discretion.
 - Cashiers are not authorized to issue refunds without the approval of the supervisor.
 - All refunds must be clearly recorded on the sign-in sheet and noted on the Daily Revenue Report.
 - Non-paying U-turns more than 20 feet from the toll booth and/or quick visits are not permitted.
 - All U-turns must be recorded on the sign-in sheet.
- Cash Handling:
 - Supervisors and cashiers are required to count and dually verify and initial, on the Daily Revenue Report for the issuance and amount of petty cash received at the start of each shift.
 - Supervisors and cashiers are required to report and dually sign for actual cash sales including overages and shortages on the Daily Revenue Report.
 - Cashiers are responsible for securing and maintaining control of petty cash upon verification of receipt.
 - Supervisors and cashiers are required to secure and maintain cash drawers at all times.
 - Cash sales receipts must immediately be placed in the cash drawer.
 - Cashiers are required to request from the supervisor a cash drop upon the collection of \$400 in sales. Supervisors and cashiers are allowed make cash drops for lesser amounts.
 - All cash drops must be dually counted and verified by the cashier and supervisor prior to the transfer.
 - Supervisors must immediately secure all cash drops in the park safe or deposit in the bank night drop.
 - Cashiers are not to comingle personal money with cash sales receipts and petty cash.
 - Cashiers are not to keep personal cash in their pockets or toll booth.
 - Cashiers are not allowed to accept bills larger than \$50.
 - Cashiers are not allowed give change to non-customers.
 - Cashiers are not to discuss or reveal the amount of sales, cash on hand or number of vehicle entries to the public. The supervisor must be notified of requests for information of this type.
 - Cashiers are not allowed to have visitors at the toll booth.

- Cash Deposits:
 - Daily cash receipts are compiled into a deposit and shall be made by the supervisor at the bank night drop box immediately after reconciling sales and securing park facilities.
 - A deposit receipt is available the next business day for all deposits made at the night drop box. The supervisor is to submit to the director of parks and recreation, finance department or designee, official copies of the night drop deposit receipt, credit sales batch report and corresponding Daily Revenue Report.
 - Deposit receipts, credit sales batch report and corresponding Daily Revenue Reports are to be submitted no later than 12pm the following business day.
 - The supervisor must contact their immediate supervisor if the daily deposit cannot be made.

- Point of Sale (POS) equipment procedures:
 - It is the responsibility of the cashier to use their assigned username when logging into the POS equipment.
 - All credit and debit card sales must be processed on the POS equipment.
 - All cash sales must be entered into the POS equipment.
 - Cashiers are to immediately report any loss of wi-fi connection or other malfunctions of the POS equipment to their supervisor.
 - POS equipment must be batched out at the end of each shift.
 - Daily batch reports are to be recorded, printed and submitted with the parks corresponding Daily Revenue Report.

- Deposit to the Finance Department:
 - All the day's cash receipts should be deposited to the supervisor's office immediately after closing the toll booth.
 - Cashiers must return all unsold tickets and season pass decals to the supervisor at the end of the shift.
 - The supervisor will secure all unsold tickets, season pass decals and cash in the safe by end of business. The inventory will be counted as soon as possible by the department head and is subject to audit at any time.
 - All sales are reconciled on the parks Daily Revenue Report. Supervisors are to obtain from the finance department any adjustments made to deposits once bank statements confirming posted cash and credit sales are verified and recorded by the finance department. All bank and credit card statements are subject to audit.
 - The Daily Revenue Report and supporting documentation should be submitted to the finance department, by 12:00 PM the following business day.
 - All sales receipts shortages and overages must be reported and explained. Measures to prevent shortages and overages may include disciplinary action.
 - Shortages or overages of \$25 or more must be reported by the finance department to the department head, who will then verify the difference with the cashier and supervisor. The City Auditor's office will be notified of any material accounts.
 - Daily balancing and reconciliation ensures that any discrepancies are resolved promptly and that the finance department and park are in agreement.

- Audits:

- Unannounced audits of toll booth and park operations may be conducted by the City Auditor’s office, department head and/or the supervisor. Cash receipts and credit sales will be compared to daily parking tickets and season pass decals on hand and verified against the cashiers’ records.
- The Supervisor is to notify the department head and City Auditor’s office of any concerns relating to sales procedures, suspicious activity, cash/credit overages, shortages and discrepancies

Employee Acknowledgement:

I have read and been informed about the requirements and expectations regarding employment with the City of Galveston as a cashier at the Beach Pocket Parks. I have received a copy of the attached Standard Operating Procedures for the Collection of Pocket Parks Beach User Fees and agree to abide by the guidelines as a condition of my employment and continuing employment at the Pocket Parks. I understand that the procedures listed are limited and do not include all requirements. I also understand that if I have questions, at any time, regarding the standard operation procedures, I will consult with my immediate supervisor.

Please read the Standard Operating Procedures for the Collection of Pocket Parks Beach User Fees carefully to ensure that you understand the policies and procedures before signing this document.

Cashier name (print)

Cashier signature

Date

Supervisor name (print)

Supervisor signature

Date