



February 22, 2012

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Dear Michelle:

Our office recently completed an internal control and cash audit of the Millcreek Toll Booth, in response to a letter from Parks and Recreation (Recreation) Division's Associate Director, (Associate Director). He also requested an examination of sales trends to identify the possibility of false discounts being applied to the sales of regular season passes.

The Millcreek Toll Booth has a \$100 change fund which is separated into two \$50 change bags. This is to provide a smooth transition at shift changes. The change fund was counted and balanced to its authorized limit on two separate days, for both the morning and afternoon shifts.

A Parks and Recreation staff member, Fiscal Coordinator, who is not a custodian of cash or checks, nor prepares deposits, performs monthly bank reconciliations. This separation of duties is commendable and helps ensure integrity by having a second set of eyes review the records for errors or unusual transactions. The Fiscal Coordinator performed reconciliations for all deposits examined. Book and bank balances agreed on all the reconciliations examined. Of the 2,781 transactions that were reconciled by the Fiscal Coordinator, we found only 11 (0.3%) that initially did not match. These mismatches were later explained by the Fiscal Coordinator.

Processes were flowcharted to identify that a separation of duties existed with respect to the collection, deposit, recording and reconciliation of cash sales. (See Appendices A, B, and C.)

Examination included areas such as:

- Cashiering
- Entry pass inventory controls
- Account reconciliation process

Our cash audit objectives were to determine if:

- Deposits were made in accordance with Countywide Policy
- Internal controls were adequate
- The deposit account was reconciled in a timely manner
- Deposit documentation is complete and accurate
- False discounts were quantifiable in response to allegation

The audit work was designed to provide reasonable, but not absolute, assurance that the system of internal controls was adequate, records current, and transactions valid. The lead auditor on the engagement was James Fire with assistance from Eloy Leal. Wayne Bushman had administrative oversight.

CASH HANDLING AND DEPOSITING

Through interviews, observations, and examinations, internal controls were evaluated to determine if they comply with Countywide policy. The Countywide Policy #1062, *Management of Public Funds*, purpose states:

In managing public funds, basic internal controls require a clear segregation of duties between persons having custody of funds and/or performing cashiering duties, and those having access and maintaining accounting records related to those public funds. Segregating these functions protects the employees involved and mitigates the risk of theft, embezzlement, or misuse of public funds through fraudulent record keeping. Supervisory oversight enforces the separation of duties, creates an atmosphere of employee accountability, and strengthens the control environment.

Our examination of internal controls led us to conclude that adequate separation of duties existed. In addition, we learned from interviews with management that a new cashiering system, "Sportsman SQL" is in the process of being implemented at the toll booth which should improve recordkeeping and improve internal controls.

Revenue transactions were initially recorded from deposit packets onto spreadsheets by the Parks & Recreation Maintenance Management System Coordinator. The spreadsheet was emailed to Parks & Recreation Fiscal Coordinator who used them to prepare the monthly bank reconciliation. Depository account activity and balances were posted and maintained electronically using the County's AFIN accounting system.

Our findings regarding cash handling and depositing were as follows:

- ***Parks & Recreation fiscal staff was notified of reconciling items "Center deposit errors", but did not respond with explanations.***
- ***95% of all Millcreek Booth funds were deposited within the 3-day timeframe as stipulated in Countywide Policy #1062, which is commendable.***

- **An Over/Short Log was not maintained.**
- **There were an excessive number of deposit overages and shortages.**
- **The security of cashiering equipment and the toll booth was inadequate, which could compromise the safety of toll both cashiers.**

Parks & Recreation staff was notified of reconciling items “Center deposit error”, but did not respond with explanations. A monthly reconciliation of the depository account against revenue reports was performed by a Parks & Recreation staff separate from the fund custodian. At the completion of the reconciliation, an email was sent to the custodian detailing the reconciling items. For the scope of the audit, 39 reconciling items were noted as a “Center deposit error”.

Items, that were deposited to the bank account, but did not have a corresponding, matching revenue item, could indicate that sales are not being recorded in the cash register. Table 1, below, details the reconciling items that were adjusted to the Millcreek Canyon Booth revenue, after the fact, by the employee performing the reconciliation. .

| “Center Deposit Error” | | | |
|-------------------------------|----------------------------|-------------------------|--------------------------------------------------------|
| Date | Bank Deposit Posted | Revenue Reported | Reconciling Item Adjustment to Revenue Reported |
| 01/16/2009 | 140.00 | - 0 - | 140.00 |
| 01/20/2009 | 703.00 | 713.00 | -10.00 |
| 02/17/2009 | 18.90 | - 0 - | 18.90 |
| 02/27/2009 | 83.00 | 53.00 | 30.00 |
| 04/06/2009 | 103.00 | 106.00 | -3.00 |
| 05/15/2009 | 153.06 | 153.00 | 0.06 |
| 06/26/2009 | 3.00 | - 0 - | 3.00 |
| 06/29/2009 | 5.00 | - 0 - | 5.00 |
| 07/01/2009 | 20.00 | - 0 - | 20.00 |
| 07/02/2009 | 80.00 | - 0 - | 80.00 |
| 07/13/2009 | 19.00 | - 0 - | 19.00 |
| 07/27/2009 | 82.00 | - 0 - | 82.00 |
| 08/17/2009 | 1,465.00 | 1,440.00 | 25.00 |
| 11/09/2009 | 394.00 | 390.00 | 4.00 |
| 12/02/2009 | 268.00 | 279.00 | -11.00 |
| 12/29/2009 | 50.00 | - 0 - | 50.00 |
| 01/11/2010 | 760.00 | 760.45 | -0.45 |
| 01/12/2010 | 223.10 | 223.00 | 0.10 |
| 05/10/2010 | 390.00 | 387.00 | 3.00 |
| 05/17/2010 | 270.00 | 271.00 | -1.00 |
| 07/19/2010 | 1,113.50 | 1,113.00 | 0.50 |
| 07/26/2010 | 1,024.00 | 1,029.00 | -5.00 |
| 08/02/2010 | 978.00 | 928.00 | 50.00 |
| 08/04/2010 | 829.06 | 829.00 | 0.06 |

| Date | Bank Deposit Posted | Revenue Reported | Reconciling Item Adjustment to Revenue Reported |
|--------------------|---------------------|------------------|-------------------------------------------------|
| 08/18/2010 | 887.00 | 827.00 | 60.00 |
| 08/30/2010 | 510.00 | 511.00 | -1.00 |
| 09/09/2010 | 258.00 | 259.00 | -1.00 |
| 03/03/2011 | 62.00 | 168.00 | -106.00 |
| 03/24/2011 | - 0 - | 131.00 | -131.00 |
| 03/28/2011 | 290.75 | 290.70 | 0.05 |
| 07/11/2011 | 1,395.75 | 1,397.75 | -2.00 |
| 07/25/2011 | 412.10 | 412.00 | 0.10 |
| 08/22/2010 | 76.00 | - 0 - | 76.00 |
| 08/29/2011 | 11.00 | - 0 - | 11.00 |
| 08/29/2011 | 35.00 | - 0 - | 35.00 |
| 10/05/2011 | 101.00 | - 0 - | 101.00 |
| 10/17/2011 | 74.00 | - 0 - | 74.00 |
| 11/01/2011 | 20.00 | - 0 - | 20.00 |
| 12/21/2011 | 15.00 | - 0 - | 15.00 |
| Total Count | 39 | Net Total | \$651.32 |

Table 1. Reconciling items adjusted without explanation.

Countywide Policy #1062, Section 1.1 states:

*Bank Reconciliations – A comparison of the bank statement balance of an account to the Agency’s general ledger “cash” balance of that bank account, to identify transactions not common to both documented balances. **These transactions explain differences** between the two balances, and are used to reconcile the Agency’s general-ledger balance by starting with the bank statement balance as a reference point. (Emphasis added)*

Section 4.7.2 continues:

A Bank Reconciliation shall be performed at least monthly by an employee designated by Agency Management.

We discovered that these deposit errors were merely adjusted to revenue and forgotten, without an explanation. Further investigation by management would serve as a valuable check and balance to improve operations and cashier accountability. Also, these random, unexplained adjustments may be indicators of deeper issues, such as the need for training, improved management oversight, or in the worst case, misuse or theft of public funds.

The small dollar amounts, infrequency of adjustments, or time constraints to investigate the errors may all be contributing factors to these unexplained errors.

RECOMMENDATION:

Reconciling items should be consistently investigated by toll booth management and an explanation for errors provided to the Fiscal Coordinator.

95% of all Millcreek Booth funds were deposited within the 3-day timeframe as stipulated in Countywide Policy #1062, which is commendable. Analysis of the time passage from when the deposit was prepared until it was posted to the bank account provided the following results in Table 2 below.

| Timeliness of Millcreek Toll Booth Deposits* | | | | |
|----------------------------------------------|-------|---------|----------------|----------|
| Deposit Posted | Count | Count % | Amount | Amount % |
| Same Day | 227 | 8.8% | 45,760.74 | 4.4% |
| Next Day | 1,393 | 54.1% | 539,730.33 | 51.9% |
| 2 Days | 471 | 18.3% | 257,833.67 | 24.8% |
| 3 Days | 356 | 13.8% | 146,786.78 | 14.1% |
| 4 Days | 118 | 4.6% | 45,577.95 | 4.4% |
| 5+ Days | 11 | 0.4% | 4,122.95 | 0.4% |
| Total | 2,576 | | \$1,039,812.42 | |

Table 2. *Timeliness of deposits.*

**Excludes funds deposited by the Park Operations office.*

Table 2 indicates that about 95% of the deposits were made timely. The remaining 5% that were made beyond the 3-day requirement, were primarily deposits prepared on Thursdays and Fridays. In the event of a Monday banking holiday, Thursday deposits may take 5 days to post to the account.

Countywide Policy #1062, Section 4.1.2 states:

As required by §51-4-2, Utah Code Annotated, all public funds shall be deposited daily whenever practicable, but not later than three days after receipt.

Timely and accurate deposits are a good control measure. If there were a banking holiday or the armored truck pickup was missed, then a delay would occur. Controls were in place to require cashiers to prepare their deposit prior to leaving the Millcreek toll booth, (see Appendix A). The attention paid to making timely deposits is commendable.

An Over/Short Log was not maintained. When fiscal staff was questioned about their use of an Over/Short Log, they stated that one was not maintained.

Countywide Policy #1062, Section 5.3.1 states:

All overages and shortages, regardless of the amount, should be recorded daily by each Cashier on MPF Form 11, Cash Over/Short Log. When a significant shortage or a pattern of shortages occurs in the accounts of any Cashier, Agency Management shall conduct an investigation of the circumstances and report their findings to the Auditor's office. This reporting can be accomplished informally by email.

The consistent use of an Over/Short Log in the past could have alerted management far earlier of the creation and use of a "change bucket" fund by toll booth cashiers to force daily balancing of over and short deposits. The practice of covering shortages with subsequent overages violates provisions of Countywide Policy # 1062, Section 3.8 2, which states:

Change funds should be counted, restored to the established imprest balance, and any daily shortages or overages recognized and recorded on MPF Form 3A, Cash Balance Sheet, and on MPF Form 11, Cash Over/Short Log. These forms shall be retained by the County Agency in accordance with County records retention guidelines.

An Over/Short log is also a good management tool to identify trends and monitor cashier performance.

RECOMMENDATION:

An Over/Short Log should be established and maintained according to Countywide Policy.

There were an excessive number of deposit overages and shortages. In a statistically random sample of 110 deposits examined within the scope of the audit, 36 (32.7%) of the deposits had overages or shortages.¹ The analysis compared cash-register Z-tapes against cash and checks collected for the sample of deposits. Our sample had a 95% confidence level. Therefore, a 32.7% error rate would apply to the entire population of deposits during the period we examined. This error rate is outside the bounds of best practices in cash management.

It was stated in the Associate Director's letter to us that, once management discovered the practice of using a "change bucket" to force balanced deposits, the practice was immediately discontinued. The use of the "change bucket" violated Countywide policy and showed a need for additional cashier training and consistent management oversight.

Cashiers stated in interviews that it was difficult to maintain accuracy on high volume days. Vehicles would line up and patrons were anxious to pay at the booth. Some would impulsively leave without receiving their receipt or the change due them. One cashier suggested that patrons pay before entering the canyon as opposed to paying when leaving.

¹ The overages (cash collected > Z-tape record) were as high as \$56.00 and the shortages (cash collected < Z-tape record) were as high as \$10.00.

Through addressing the various causes of overages and shortages, management could identify processes to improve accuracy of deposits.

RECOMMENDATION:

Management should investigate deposit discrepancies and implement changes to reduce the occurrence of deposit overages and shortages.

The security of cashiering equipment and the toll booth was inadequate, which could compromise the safety of toll booth cashiers. Cashiers expressed concern for their personal safety. There were times when the cash drawer was so full that it wouldn't close, and large sums of cash (sometimes several thousand dollars) could easily be seen by patrons. Cashiers had little time to transfer excess cash to the drop safe while vehicles were lined up and patrons were anxious to leave the canyon.

Our analysis of the toll booth receipts, days open, and transaction counts for the scope of the audit is in Table 3 below.

| Toll Booth Receipts Analysis | | | |
|------------------------------|--------------------|--------------|----------------|
| Year | Total Receipts | Days Open | Transactions |
| 2009 | \$330,490 | 361 | 66,122 |
| 2010 | \$357,807 | 357 | 73,576 |
| 2011 | \$357,075 | 358 | 75,166 |
| Total | \$1,045,373 | 1,076 | 214,865 |
| Daily Average | \$972 | | 200 |

Table 3. Collections, days open, and transaction count analysis.

The average daily receipts were \$972 and average daily transactions 200. Countywide Policy #1062, Section 2.4 states that:

2.4.1 Each Agency shall acquire and maintain the systems and equipment necessary for the accurate receipting, recording, accounting, and safekeeping of public money. The type of equipment used should be based on the daily volume of transactions.

2.4.1.3 If total receipts per day exceeds \$1,000, or the number of transactions processed is 100 or more, then Agency Management shall provide an on-line register with the following features:

2.4.1.3.1 A cash drawer for each terminal that automatically opens when a sale or transaction is completed.

2.4.1.3.2 *The capability to generate a report of all transactions by amount and transaction number, both by individual cashiering station, and by all cashiering stations combined, and to designate whether funds receipted were in cash, check, or payment card.*

The toll booth is equipped with a panic button, locking door, and retractable metal shutters. However, the toll booth area is not equipped with outdoor lighting or a security camera, which creates an unsafe environment for the cashiers. One cashier expressed concern over leaving the booth after dark without outdoor lighting.

RECOMMENDATIONS:

- 1. Management should implement Sportsman point of sale application, which should require use of the type of cash register indicated in the policy excerpted above**
- 2. Management should implement additional security measures at the toll booth, such as outdoor lighting and security cameras.**

FALSE DISCOUNT ALLEGATIONS

A false discount is a fraud perpetrated by accepting full payment for an item, but recording the transaction as if the customer had received a discount. The difference is usually skimmed by the employee. We concluded the following during our examination.

- ***Allegations of false discounts could not be confirmed by sales trends.***

Allegations of false discounts could not be confirmed by sales trends. Allegations were made that a former employee had applied false discounts and skimmed the difference in cash. A discount is available to patrons because a regular season pass sells for \$40.00 while a senior season pass sells for \$20.00. Thus, a false discount would occur when a cashier accepts \$40 for a regular season pass, but records the sale as senior season pass.

The Assistant Director's letter stated:

"They [booth attendants] reported that an unusual percentage of annual passes [name withheld] sold were at the "senior" rate and that several of her shifts accounted for a minimal number of daily fees. They provided handwritten documentation of their concerns."

Comparative Trending

To determine whether and to what extent false discounts may have occurred, a trend analysis comparing entrance fees and pass sales from January 1, 2009 through December 31, 2011 was performed.

The first step was to compare trends of sales between Regular and Senior Season Passes. The total number of sales was aggregated by type of pass, and year and month issued.

Comparative Sales Trends of \$40 Regular Passes 2009 – 2011

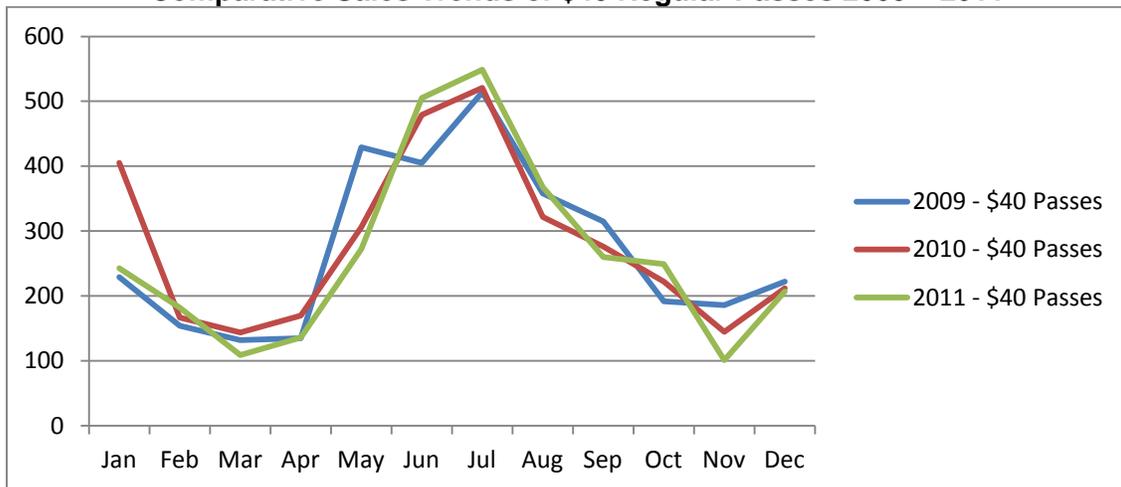


Figure 1. Comparative Sales Trends \$40 Passes 2009 – 2011

The period in focus was September and October of 2011. The Associate Director’s letter continued:

“[Merit Coordinator] identified numerous shifts that (name withheld) worked in September and October of 2011 where the number of annual passes sold differed from the “Z” tape logs from the cash register. In some cases the quantity entered in the cash register was higher than passes on hand and other times there were fewer passes on hand than entries on cash register tapes.”

Comparative Sales Trends of \$20 Senior Passes 2009 - 2011

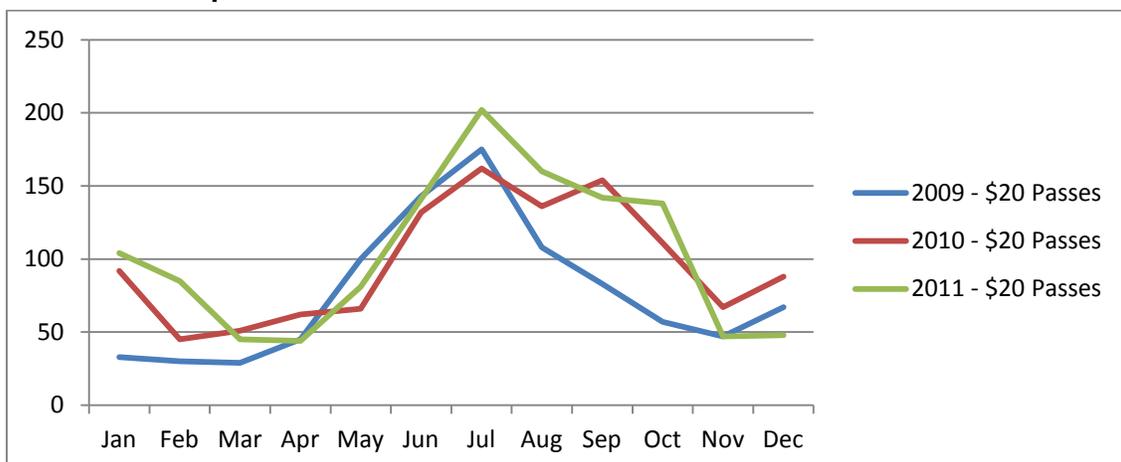


Figure 2. Comparative Sales Trends \$20 Passes 2009 – 2011

Comparison of trends for September and October 2011 do not indicate material increases in the discounted pass sales along with a correlating decrease in non-discounted pass sales.

| Summary of Pass Sales 2009-2011 | | | | | | | | | | | | |
|----------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| \$40 Passes | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
| 2009 | 229 | 154 | 132 | 135 | 429 | 405 | 514 | 358 | 315 | 192 | 186 | 222 |
| 2010 | 405 | 167 | 144 | 170 | 306 | 479 | 521 | 322 | 276 | 222 | 145 | 212 |
| 2011 | 243 | 182 | 109 | 136 | 272 | 505 | 549 | 368 | 260 | 249 | 101 | 207 |
| \$20 Passes | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
| 2009 | 33 | 30 | 29 | 45 | 100 | 143 | 175 | 108 | 83 | 57 | 47 | 67 |
| 2010 | 92 | 45 | 51 | 62 | 66 | 132 | 162 | 136 | 154 | 111 | 67 | 88 |
| 2011 | 104 | 85 | 45 | 44 | 81 | 141 | 202 | 160 | 142 | 138 | 47 | 48 |

Table 3. Summary of Pass Sales 2009 – 2011

Statistical Testing

To further quantify if a false discount scheme existed, statistical analysis of sales data was performed. The statistical test was to determine an expected level of sale counts and how much they were exceeded. See Appendix D and E for a breakout of this analysis.

As an example, of the \$2 entrance fees recorded for all Sundays in 2009, there were nine days where the number of sales exceeded the statistical upper limit of 2,684, which was based on the average Sunday sales plus two standard deviations. The number of sales that exceeded the statistical upper limit was 361.

\$2 Senior Entry Fee and \$3 Regular Entry Fee Analysis (Appendix D)

The largest number of exceptions occurred on Sunday for all years and for both the \$2 and \$3 entry fees. Also, on the whole, there were more sales recorded than expected as opposed to less. A correlation between increases in the \$2 entry fee and a corresponding decrease in the \$3 entry fee did not exist. Had a correlation existed, then it may have been an indication of a false discount scheme.

\$20 Senior Annual Pass and \$40 Regular Annual Pass Analysis (Appendix E)

As the comparison above demonstrated, a correlation between a decrease in the \$40 pass and an increase in the \$20 pass could not be validated by our testing.

Test Limitations

In performing the statistical testing, we noted four issues that hindered testing and accurate quantification of the data.

First, recordkeeping associated with the current cashiering system was inadequate. Our examination of the sample deposit data disclosed that Z-tapes did not consistently match actual deposit totals. See the finding *“There were an excessive number of deposit overage and shortages”* for additional details.

Second, an unauthorized change fund (change bucket) was used to force balancing of deposits. Thus, a test using over/shorts to identify the frequency and amount of entry-pass sales that correlated with sales revenue trends was not possible.

Third, cashiers were not maintaining an Over/Short Log. This is an effective control to identify trends associated with specific staff, shifts, days, and sale types. The log would have provided useful additional data for our testing.

Fourth, prior to the allegations of false discounts, controls were not in place, i.e., numbered, color-coded passes, to accurately track inventories of season passes. Since then, controls have been implemented by management, such as pre-numbered and color coded passes, as well as a pass sales log. Had these controls been in place, they would have provided either management or auditors with more complete and reliable data.

RECOMMENDATION:

Parks and Recreation should implement Sportsman software to prevent and/or detect the possibility of a false discount scheme.

We thank Parks & Recreation for their cooperation in completing this audit, for making their files and materials available to us, and for answering our questions. The Fiscal Coordinator and individuals in the Recreation Office provided valuable information. The recommendations made in this letter should help streamline account operations and provide better internal controls over these activities.

Sincerely,

GREGORY P. HAWKINS
Salt Lake County Auditor

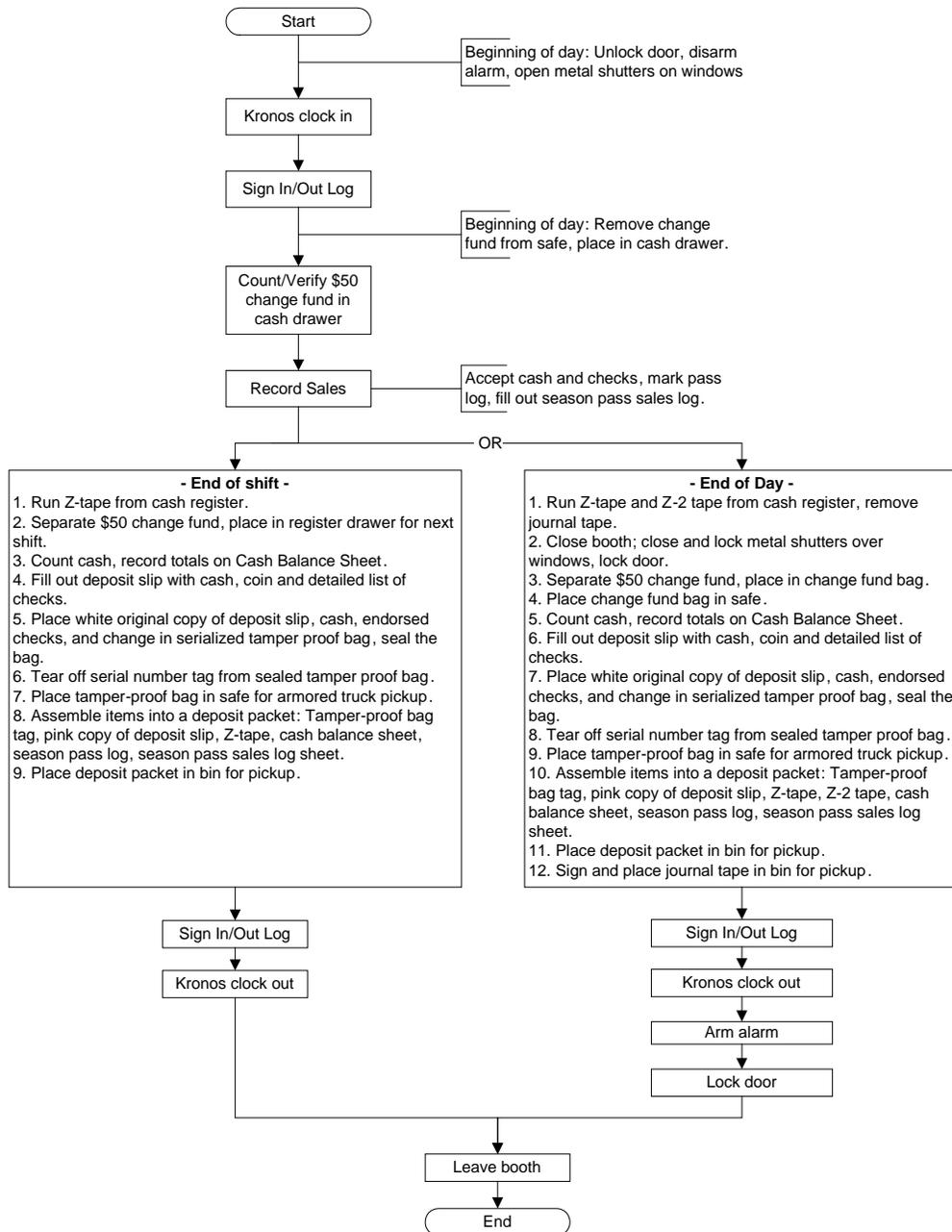
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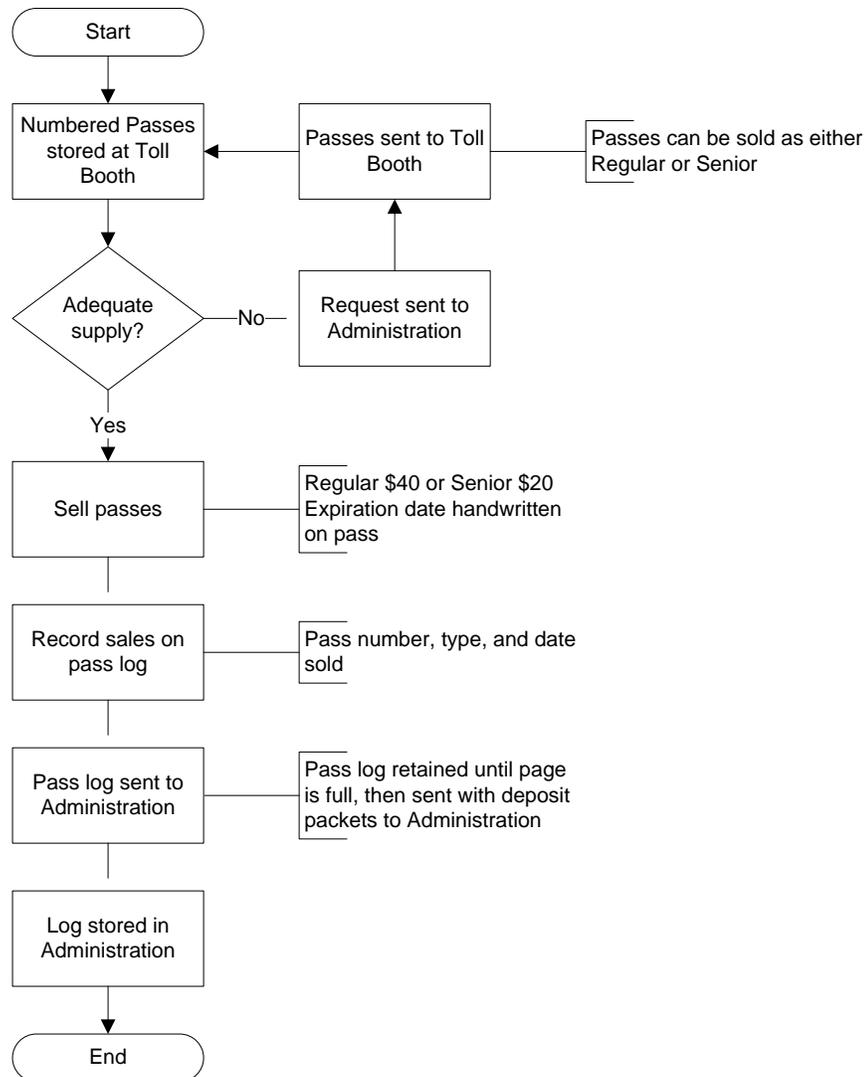
Appendix A

Salt Lake County Auditor's Office
 Millcreek Toll Booth Cash Audit
 Cashier flowchart 12/01/2011



Appendix B ²

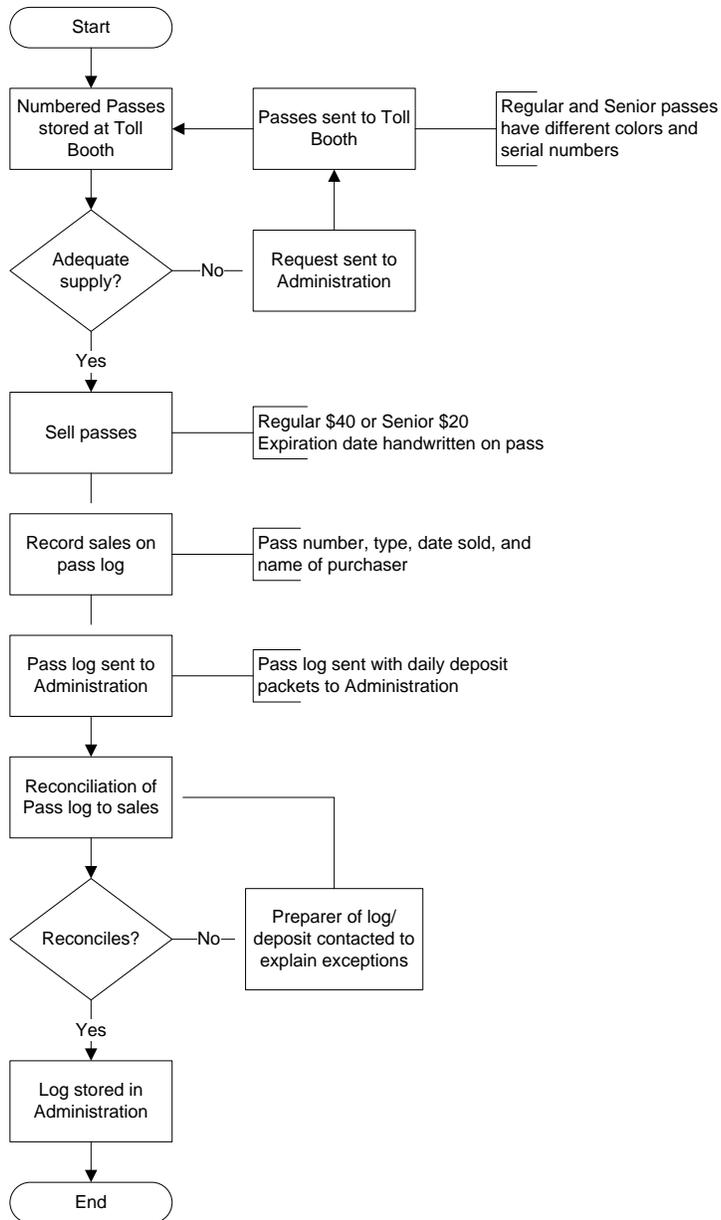
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Millcreek Toll Booth Cash Audit
Annual Pass Inventory Process (Old)



² This flowchart represents the cashiering process followed prior to the implementation of controls such as pre-numbered, color coded passes and pass sales logs.

Appendix C³

Salt Lake County Auditor Millcreek Toll Booth Cash Audit Annual Pass Inventory Process (Current)



³ This flowchart represents the current cashiering process following the implementation of controls such as pre-numbered, color coded passes and pass sales logs.

Appendix D

Millcreek Canyon Toll Booth Cash Audit Standard Deviation Analysis for \$2 and \$3 Entrance Fees

\$2 Entrance Fee Exceptions by Day of Week and Year

| Day | 2009 | | | | 2010 | | | | 2011 | | | |
|-----------|------------|---------------------------|--------------------------|-----------------------------|------------|---------------------------|--------------------------|-----------------------------|------------|---------------------------|--------------------------|-----------------------------|
| | Exceptions | Fewer sales than expected | More sales than expected | Average Sales per Exception | Exceptions | Fewer sales than expected | More sales than expected | Average Sales per Exception | Exceptions | Fewer sales than expected | More sales than expected | Average Sales per Exception |
| Sunday | 9 | 0 | 361 | 40 | 12 | 0 | 443 | 37 | 8 | 0 | 473 | 59 |
| Monday | 2 | -4 | 0 | -2 | 0 | 0 | 0 | 0 | 2 | -2 | 0 | -1 |
| Tuesday | 2 | -16 | 0 | -8 | 1 | -11 | 0 | -11 | 6 | -58 | 10 | -8 |
| Wednesday | 0 | 0 | 0 | 0 | 2 | -28 | 0 | -14 | 0 | 0 | 0 | 0 |
| Thursday | 2 | -14 | 6 | -4 | 2 | -14 | 0 | -7 | 0 | 0 | 0 | 0 |
| Friday | 2 | -6 | 0 | -3 | 1 | 0 | 2 | 2 | 0 | 0 | 0 | 0 |
| Saturday | 4 | 0 | 39 | 10 | 5 | 0 | 50 | 10 | 5 | 0 | 66 | 13 |
| Total | 21 | -40 | 406 | 33 | 23 | -53 | 495 | 17 | 21 | -60 | 549 | 63 |

\$3 Entrance Fee Exceptions by Day of Week and Year

| Day | 2009 | | | | 2010 | | | | 2011 | | | |
|-----------|------------|---------------------------|--------------------------|-----------------------------|------------|---------------------------|--------------------------|-----------------------------|------------|---------------------------|--------------------------|-----------------------------|
| | Exceptions | Fewer sales than expected | More sales than expected | Average Sales per Exception | Exceptions | Fewer sales than expected | More sales than expected | Average Sales per Exception | Exceptions | Fewer sales than expected | More sales than expected | Average Sales per Exception |
| Sunday | 12 | 0 | 2,561 | 213 | 10 | 0 | 2,567 | 257 | 11 | 0 | 3,325 | 302 |
| Monday | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | -48 | 0 | -48 |
| Tuesday | 1 | -14 | 0 | -14 | 1 | -9 | 0 | -9 | 0 | 0 | 0 | 0 |
| Wednesday | 0 | 0 | 0 | 0 | 1 | -2 | 0 | -2 | 0 | 0 | 0 | 0 |
| Thursday | 1 | -8 | 0 | -8 | 2 | -90 | 0 | -45 | 2 | -4 | 0 | -2 |
| Friday | 2 | -38 | 0 | -19 | 1 | 0 | 10 | 10 | 0 | 0 | 0 | 0 |
| Saturday | 6 | 0 | 559 | 93 | 7 | 0 | 1,015 | 145 | 8 | 0 | 837 | 105 |
| Total | 22 | -60 | 3,120 | 266 | 22 | -101 | 3,592 | 356 | 22 | -52 | 4,162 | 357 |

Appendix E

Millcreek Canyon Booth Cash Audit Standard Deviation Analysis for \$20 and \$40 Passes

\$20 Senior Pass Exceptions by Day of Week and Year

| Day | 2009 | | | | 2010 | | | | 2011 | | | |
|--------------|------------|---------------------------|--------------------------|-----------------------------|------------|---------------------------|--------------------------|-----------------------------|------------|---------------------------|--------------------------|-----------------------------|
| | Exceptions | Fewer sales than expected | More sales than expected | Average Sales per Exception | Exceptions | Fewer sales than expected | More sales than expected | Average Sales per Exception | Exceptions | Fewer sales than expected | More sales than expected | Average Sales per Exception |
| Sunday | 6 | -4 | 18 | 2 | 9 | 0 | 10 | 1 | 8 | 0 | 37 | 5 |
| Monday | 1 | -1 | 0 | -1 | 1 | 0 | 2 | 2 | 2 | -3 | 0 | -2 |
| Tuesday | 4 | -4 | 0 | -1 | 0 | 0 | 0 | 0 | 3 | -3 | 1 | -1 |
| Wednesday | 4 | -4 | 4 | 0 | 4 | -4 | 3 | 0 | 0 | 0 | 0 | 0 |
| Thursday | 3 | -6 | 2 | -1 | 2 | -3 | 0 | -2 | 1 | -2 | 0 | -2 |
| Friday | 1 | 0 | 3 | 3 | 3 | -3 | 0 | -1 | 1 | -1 | 0 | -1 |
| Saturday | 5 | 0 | 9 | 2 | 5 | -5 | 5 | 0 | 4 | 0 | 9 | 2 |
| Total | 24 | -19 | 36 | 4 | 24 | -15 | 20 | 0 | 19 | -9 | 47 | 2 |

\$40 Regular Pass Exceptions by Day of Week and Year

| Day | 2009 | | | | 2010 | | | | 2011 | | | |
|--------------|------------|---------------------------|--------------------------|-----------------------------|------------|---------------------------|--------------------------|-----------------------------|------------|---------------------------|--------------------------|-----------------------------|
| | Exceptions | Fewer sales than expected | More sales than expected | Average Sales per Exception | Exceptions | Fewer sales than expected | More sales than expected | Average Sales per Exception | Exceptions | Fewer sales than expected | More sales than expected | Average Sales per Exception |
| Sunday | 8 | 0 | 98 | 12 | 10 | 0 | 96 | 10 | 9 | 0 | 62 | 7 |
| Monday | 0 | 0 | 0 | 0 | 2 | -5 | 5 | 0 | 3 | -9 | 0 | -3 |
| Tuesday | 1 | -8 | 0 | -8 | 3 | -2 | 9 | 2 | 1 | -5 | 0 | -5 |
| Wednesday | 2 | -3 | 0 | -2 | 2 | -6 | 0 | -3 | 1 | 0 | 5 | 5 |
| Thursday | 4 | -16 | 3 | -3 | 3 | -9 | 0 | -3 | 2 | -5 | 0 | -3 |
| Friday | 4 | -4 | 4 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 2 | 2 |
| Saturday | 4 | 0 | 33 | 8 | 4 | -3 | 9 | 2 | 6 | 0 | 79 | 13 |
| Total | 23 | -31 | 138 | 8 | 24 | -25 | 119 | 7 | 23 | -19 | 148 | 17 |