



# Lease Payments Follow-up Review

Falcon Field Airport



## OBJECTIVES

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The objective of this follow-up review was to determine whether Falcon Field effectively implemented the action plan based on the recommendation from the February 2022 Lease Payments audit report.

## BACKGROUND


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On February 22, 2022, we issued a report on our audit of Falcon Field’s lease payments. The objective of the audit was to determine whether effective controls were in place to ensure revenues were accurately calculated, recorded and collected; to prevent or detect errors, fraud, waste, or abuse; and to ensure compliance with policies, statutes, and other applicable requirements. The audit report included one recommendation to improve controls over reconciling and monitoring its lease revenue to ensure compliance with the City’s cash handling policies. The department agreed with the recommendation and developed an action plan to implement the recommended change.

## CONCLUSION

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The recommendation has been implemented and is summarized in the following table:

Recommendations	Status
<p><b>1-1:</b> Develop and implement written policies and procedures for reconciling its lease revenue, including:</p> <ul style="list-style-type: none"> <li>○ Performing monthly cash activity reconciliations for its city-owned property rentals and its land (ground) leases.</li> <li>○ Reviewing payment data reports for credit card payments processed online or through Business Services (Customer Service).</li> <li>○ Retaining documentation of its monthly cash activity reconciliations in accordance with department and city record retention requirements.</li> <li>○ Periodically reviewing the monthly cash activity reconciliations for accuracy and completeness as well as to ensure that the reconciliations are properly supported.</li> </ul>	



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