

## **Museum Planning**

**Background:** The Art Appreciation Society of Houston operates a museum for the benefit and enjoyment of the community. You have been asked by the board of directors of the Art Appreciation Society to provide suggestions for improvements in their admission procedures and controls over cash admission fees. During hours when the museum is open to the public, two clerks who are positioned at the entrance collect a \$5.00 admission fee from each nonmember patron. Members of the Art Appreciation Society are permitted to enter free of charge upon presentation of their membership cards.

At the end of each day one of the clerks delivers the proceeds to the treasurer. The treasurer counts the cash in the presence of the clerk and places it in a safe. Each Friday afternoon, the treasurer and one of the clerks deliver all cash held in the safe to the bank, and receive an authenticated deposit slip which provides the basis for the weekly entry in the cash receipts journal.

**Task:** The board of directors of the Art Appreciation Society has identified a need to improve their internal control structure over cash admission fees. The board has determined that the cost of installing turnstiles, sales booths, or otherwise altering the physical layout of the museum will greatly exceed any benefits which may be derived. However, the board has agreed that the sale of admission tickets must be an integral part of its improvement efforts.

Provide a list of recommendations that would improve operations. The more persuasive the rationale (as judged by a panel), the higher the bonus - up to an additional \$1/hour.