

What internal controls might have prevented a Sea World guest relations supervisor from voiding tickets and pocketing more than \$116,000?

A guest relations supervisor at SeaWorld's [Aquatica](#) waterpark in Orlando, Lisa Olivardia, would void ticket sales and put the cash in white envelopes that she then put in her pocket. Investigators estimate that she stole between \$55,000 and \$75,000 each year from 2013 – 2015. Her voided transactions were about triple the rate of her co-workers. Olivardia was eventually caught in November 2015 after a company investigator saw her making the voids on surveillance video. She was fired by SeaWorld at that time.

Investigators also allege that she stole cash from her co-workers' cash drawers when they were on breaks.

Olivardia, 50, had worked for SeaWorld for almost 30 years. She was arrested on May 14, 2016, and charged with grand theft and scheme to defraud. Olivardia is free on \$105,000 bond.

Questions

1. What internal controls might have prevented this theft?
2. Why might Sea World have not had these controls in place?