

UNIVERSITY OF NEVADA LAS VEGAS  
PARKING AND TRANSPORTATION SERVICES  
Internal Audit Report  
July 1, 2011 through December 31, 2012

GENERAL OVERVIEW

Parking and Transportation Services (PTS) is a department at the University of Nevada, Las Vegas within the Division of Finance & Business. PTS is responsible for managing, maintaining and protecting the campus parking facilities and lots, which includes issuing permits for parking privileges and enforcing citations for violations of parking regulations. They are responsible for future parking planning and development, and modes of alternative transportation. PTS also provides additional services to their customers such as offering a Motorist Assistance Program to assist individuals with jump starts and tire inflations.

PTS is managed by a Director that reports up to the Senior Vice President for Finance & Business through the Associate Vice President of Administration. Their main customer service office is located in the Claude I. Howard Public Safety Building. As of the conclusion of our fieldwork, PTS had nine full-time employees, twenty-nine student employees, three temporary employees and two 1,000-hour employees.

Additionally, PTS is assisted by the UNLV Parking Advisory Committee, which makes parking recommendations for citation amounts, permit fees and other miscellaneous planning initiatives. The committee consists of a mix of faculty, professional staff, classified staff and students who meet regularly during the academic year to represent each of their organizational interests.

SCOPE OF AUDIT

The Internal Audit Department has completed a review of PTS for the period of July 1, 2011 through December 31, 2012.

The scope of our review included tests of accounting records and other operating procedures, as we considered necessary. The tests included, but were not necessarily limited to these areas.

1. Testing cash and revenue controls, including change funds.
2. Testing controls for issuing and voiding citations, and procedures established to appeal violations and to collect outstanding violations.
3. Testing control processes for parking permits.
4. Reviewing institutional policies for departmental compliance.
5. Testing expenditures for propriety, supporting documentation and proper signature approvals.
6. Examining and testing equipment inventory for proper accountability.
7. Examining and testing leave records, student employee records, and telephone charges for proper completion and approval.

In our opinion, we can be reasonably assured that PTS is operating in a satisfactory manner. However, implementation of the following recommendations would further improve operations.

### CASH HANDLING

UNLV Parking enforcement staff collects parking meter money (coins) weekly, and parking garage Pay and Display machine money (cash and coin) twice a week. The monies are returned to the PTS office for count, reconciliation and deposit.

We noted the two persons who counted the parking meter coins upon return from collection do not sign the count forms to record who participated in performance of the count, which aids to witness segregation of duties in the collection process. We also noted the handheld audit device used to record data for the collection of parking meter proceeds had been re-instituted after a one year hiatus due to various issues. We consider this device a key control to aid in reconciliation with the

manual count of the parking meter money collected.

We recommend that both persons who participate in the count of the parking meter money sign and date the count form. We also recommend the handheld meter reader audit device be utilized on weekly collections, and be replaced or have maintenance services performed as soon as possible to minimize periods of non-use.

### **Institution Response**

**We agree with this recommendation.**

### **Correction**

**We have modified our count form to include space for both individuals participating in the count to sign. Signatures are now required by both parties. The hand-held meter was repaired and is now used on each collection.**

### **Prevention & Monitoring**

**The department Administrative Assistant IV will perform crosschecks to ensure that compliance with this process is done.**

**We respectfully request that this item be closed.**

### **FOLLOW-UP RESPONSE**

**This recommendation was fully implemented at the time of the initial responses.**

The count and reconciliation of Pay and Display machine money collected is performed by two staff, but only the signature of one person who completed the form was present.

We recommend that both persons who participate in the count of the Pay and Display parking machine money sign and date the count form, which aids to witness segregation of duty in the collection process.

### **Institution Response**

**We agree with this recommendation.**

### **Correction**

**As noted by the auditor, both individuals were present, but only one was signing the form. Both individuals now sign the form.**

**Prevention & Monitoring**

**The department Administrative Assistant IV will crosscheck to ensure that this process is completed.**

**We respectfully request that this item be closed.**

**FOLLOW-UP RESPONSE**

**This recommendation was fully implemented at the time of the initial responses.**

**TELEPHONE**

NSHE Procedures and Guidelines Manual requires telephone charges be reviewed by a supervisor and initialed and dated, indicating review of such charges.

Although the telephone bills were reviewed by employees and signed to attest the calls were made for business purposes, we noted the supervisors were not performing their monthly review in accordance with NSHE Procedures and Guidelines manual.

We recommend the department develop a process to ensure compliance with policy.

**Institution Response**

**We agree with this recommendation.**

**Correction**

**The review had been performed on a monthly basis, but the bills were not signed by a supervisor as required by policy. The supervisor now signs each bill.**

**Prevention & Monitoring**

**The department Administrative Assistant IV crosschecks to ensure that this process is completed each month.**

**We respectfully request that this item be closed.**

**FOLLOW-UP RESPONSE**

**This recommendation was fully implemented at the time of the initial responses.**

**LEAVE RECORDS**

According to the Board of Regents policy, in so far as possible, leave must be requested and

approved in advance by the supervisor. Unanticipated leave approval and recording must occur immediately after use.

The leave records of one professional and three classified PTS employees were reviewed for completeness and proper record keeping procedures. We reviewed 155 leave requests related to professional (19 requests) and classified (136 requests) employees in order to determine whether the requests were properly completed and approved.

Our review of 19 leave requests for professional staff noted the following.

1. Three of the seven furlough leave requests were approved a week or more after occurrence of the leave occurred.
2. Two of the nine sick leave requests were completed and approved a week after the leave was taken.

Our review of 136 leave requests for classified staff noted the following.

3. Fifteen of 61 sick leave requests were approved a week or more after the leave was taken.
4. Twenty-two of 56 annual leave requests were approved after the leave was taken.
5. One employee did not exhaust compensatory time before annual leave was taken.

We recommend annual and furlough leave be approved in advance, sick leave be approved in a timely manner upon returning to work and compensatory time be exhausted before use of annual leave.

### **Institution Response**

**We agree with this recommendation.**

### **Correction**

**We have sent written instruction to all department staff reminding them of the need to submit leave requests in advance whenever possible and our expectation that leave be submitted immediately following their return to work.**

**With the exception of the individual taking annual leave when compensatory time was available, each instance is a case of our backup system working properly. Each of the leave occasions was approved by email by the supervisor. The employee subsequently failed to submit the leave request through the ILeave system. The supervisor subsequently notified the employee of this failure, and the leave request was submitted. In no instance was leave taken without the consent of the supervisor and none of the documents that submitted late caused any error in payroll documents.**

**In the case of annual leave taken when compensatory leave was available, the supervisor was aware of this requirement, but simply forgot that the compensatory time was available and made a simple mistake in approving the leave.**

### **Prevention & Monitoring**

**Each of these discrepancies was due to human error, which cannot be completely eliminated. However, we do have an effective crosscheck in place to identify when leave requests are not submitted in a timely manner. As an additional measure, we will send out reminders reminding staff of the need to submit leave requests in advance whenever possible.**

**We respectfully request that this item be closed.**

### **FOLLOW-UP RESPONSE**

**This recommendation was fully implemented at the time of the initial responses.**

## STATEMENT OF REVENUES AND EXPENDITURES

The statement of revenues and expenditures based on the activity of the department's accounts is provided below. The statement is provided for informational purposes only.

	Plant Account	State Funds	Auxiliary Accounts	Total
Balance, July 1, 2011	<u>\$ 5,575,971</u>	\$ -	<u>\$ 564,459</u>	<u>\$ 6,140,430</u>
Transfers-In	<u>1,384,776</u>	-	<u>951,327</u>	<u>1 2,336,103</u>
Revenues				
State Appropriation	-	345,991	-	345,991
Sales & Services	-	-	3,714,175	3,714,175
Other	-	-	119,954	119,954
Total Revenue	<u>-</u>	<u>345,991</u>	<u>3,834,129</u>	<u>4,180,120</u>
Transfers-Out	<u>-</u>	<u>-</u>	<u>3,721,853</u>	<u>2 3,721,853</u>
Expenditures				
Salaries	-	345,991	494,254	840,245
Travel	-	-	-	-
Operating	-	-	630,888	630,888
Recharge	-	-	(119,413)	(119,413)
Encumbrances	-	-	-	-
Total Expenditures	<u>-</u>	<u>345,991</u>	<u>1,005,729</u>	<u>1,351,720</u>
Balance, June 30, 2012	<u>\$ 6,960,747</u>	<u>\$ -</u>	<u>\$ 622,333</u>	<u>\$ 7,583,080</u>
Balance, July 1, 2012	<u>\$ 6,960,747</u>	<u>\$ -</u>	<u>\$ 622,333</u>	<u>\$ 7,583,080</u>
Transfers-In	<u>550,000</u>	-	-	<u>1 550,000</u>
Revenues				
State Appropriation	-	-	-	-
Sales & Services	-	-	2,545,612	2,545,612
Other	-	-	60,562	60,562
Total Revenue	<u>-</u>	<u>-</u>	<u>2,606,174</u>	<u>2,606,174</u>
Transfers-Out	<u>-</u>	<u>-</u>	<u>1,033,402</u>	<u>2 1,033,402</u>
Expenditures				
Salaries	-	321,347	180,240	501,587
Travel	-	-	-	-
Operating	-	-	294,029	294,029
Recharge	-	-	(479)	(479)
Encumbrances	-	322,424	116,326	438,750
Total Expenditures	<u>-</u>	<u>643,771</u>	<u>590,116</u>	<u>1,233,887</u>
Balance, December 31, 2012	<u>\$7,510,747</u>	<u>\$ (643,771)</u>	<u>\$ 1,604,989</u>	<u>\$ 8,471,965</u>

Notes:

1. Transfers-in relate primarily to agreements with Thomas and Mack Center, Student Union and Recreation Center.
2. Transfers-out relate primarily to debt service payments related to construction of parking garages.
3. Planned budget funding to be received to cover this deficit before year end.

The Internal Audit Department would like to thank the personnel of Parking and Transportation Services for their cooperation and assistance provided during this review.

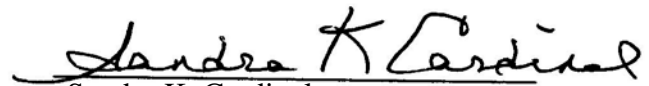
Las Vegas, Nevada  
April 2, 2013



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**AUDIT:** UNLV Parking

**AUDIT PERIOD:** 07/01/2011 – 12/31/2012

**NUMBER OF FINDINGS:** 4

**NUMBER OF RECOMMENDATIONS IMPLEMENTED:** 4

Nbr	Finding	Agree	Implemented	Est Date of Completion
1	Both individuals counting money should sign the form; handheld meter reading device should be used	Yes	Yes	
2	Both individuals need to sign count form on Pay and Display machine	Yes	Yes	
3	Monthly phone log review not properly completed	Yes	Yes	
4	Leave not properly documented	Yes	Yes	