

UNIVERSITY OF NEVADA, RENO  
PARKING AND TRANSPORTATION SERVICES  
Internal Audit Report  
July 1, 2011 through June 30, 2013

GENERAL OVERVIEW

The University of Nevada, Reno (UNR) Parking and Transportation Services Department is responsible for issuing campus parking permits, developing and enforcing parking rules and regulations, providing campus shuttle service, managing parking meters and permit kiosks, installing parking signage, and coordinating parking for special events. Parking permits are sold at the main parking office, online and at kiosks located throughout the campus. The department also maintains and operates approximately 400 parking meters and five change machines. The Parking Department has an annual operating budget of approximately \$5.9 million and employs about 30 employees.

SCOPE OF AUDIT

The Internal Audit Department has completed a review of the Parking and Transportation Services Department at the University of Nevada, Reno for the period of July 1, 2011 through June 30, 2013.

Our review was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* issued by the Institute of Internal Auditors, and included tests of the accounting records and other auditing procedures, as we considered necessary. The tests included, but were not necessarily limited to these areas.

1. Reviewing the operations of the Parking and Transportation Services Department and testing controls over the receipt and deposit of funds collected from business activities.

2. Testing department expenditures for reasonableness, supporting documentation, and proper signature approvals.
3. Reviewing procedures for collecting accounts receivable.
4. Testing and examining equipment and permit inventories for proper accountability.
5. Reviewing contracts for proper completion and approval.
6. Examining recharge activity.

In our opinion, we can be reasonably assured that the UNR Parking and Transportation Services Department is operating in a satisfactory manner. However, implementation of the following recommendations would further improve operations.

### CASH CONTROLS

The Parking and Transportation Services Department collects payments from the sale of parking permits and parking citation fines. We examined the department's procedures for collecting, storing, and depositing receipts. The following exceptions were noted.

1. The monthly account summaries which reflects the department's sales and expenditure activity, is not reviewed and approved by the Assistant Director after the account reconciliation is performed by the administrative assistant.

We recommend that the monthly account summaries be provided to the Assistant Director and reviewed for reasonableness and any unusual transactions. We recommend the account summaries be initialed and dated by the Assistant Director and maintained with the department's files.

### **Institution Response**

**Correction: Effective February 2014, the Accountant Technician generates a monthly account summary report to the Assistant Director and the Director to review for reasonableness. A monthly meeting is held to review the monthly account summaries and**

to discuss any unusual transactions. The account summary reports are initialed and dated by the Director and maintained with department files.

**Prevention and Monitoring:** The Accountant Technician is responsible for preparing the monthly summary reports, ensuring that the Director reviews the reports monthly and that the initialed and dated reports are maintained in department files.

2. The Assistant Director is responsible for processing refunds and fee adjustments to customer accounts in certain circumstances. We noted these transactions are not reviewed on a regular basis by an independent staff member.

We recommend these transactions be reviewed by independent personnel, such as the Director of Administrative Services, for reasonableness. We recommend the review be documented and maintained with the department's files.

### **Institution Response**

#### **Correction:**

1) Effective March 14, 2014 a new citation void reason has been added to the PowerPark Flex system. This new code (AD=Assistant Director Void) is selected when citations are voided in the system by the Assistant Director for tracking purposes. A report is generated monthly indicating citation voids approved by the Assistant Director.

2) Effective March 14, 2014 any citation adjustment approved by the Assistant Director is noted in the reference field at the time of the adjustment with the Assistant Director's initials and reason for the adjustment. If there is not enough space in the reference field for explanation, a note is documented on the citation. A report is generated within the system monthly, extracting citation adjustments made by the Assistant Director.

These reports are reviewed by the Director of Administrative Services for reasonableness, initialed as reviewed and maintained within department files.

**Prevention and Monitoring:** These reports are reviewed by the Director of Administrative Services at the monthly meetings in conjunction with monthly summary reports for reasonableness. These reports are initialed and dated by the Director and maintained within the department files.

### **ACCOUNTS RECEIVABLE**

The department incurs accounts receivable from the accumulation of fines from parking

citations and the assessment of fees for special events. The citation and special events receivables are tracked in the department's parking software system and an electronic database, respectively. In reviewing this information and the procedures for collecting outstanding account balances, the following observations were noted.

1. According to the University Parking Rules and Regulations, a Parking Privileges Suspended citation will be issued to a vehicle upon accumulation of a third delinquent citation and the vehicle will be booted and/or towed without notification at the owner's expense. We reviewed a list of accounts with unpaid parking citations over the last seven years. The list consisted of more than 2,300 accounts with a total amount due of \$161,015. We examined a sample of 126 accounts of which 39% had accumulated more than three delinquent citations but were not subject to towing or booting regulations.

We recommend that the department follow the University Parking Rules and Regulations policy.

### **Institution Response**

**Correction: The Parking and Transportation Services Department updated the rules and regulations regarding booting/towing of vehicles. When a vehicle has accrued three delinquent citations and two immobilization warnings have been issued, the vehicle is then booted and/or towed at the owner's expense.**

**Prevention and Monitoring: When a parking enforcement officer contacts the Parking and Transportation Services department regarding a vehicle that may warrant a boot/tow, a supervisor reviews the account. If the vehicle has accumulated three delinquent citations and two immobilization warnings, the supervisor then has the vehicle booted and/or towed per the University Parking Rules and Regulations.**

2. On a monthly basis, the department generates a printed billing statement for all unpaid citations. The majority of the statements are mailed via the U.S. Postal Service. The billing statements are mailed for up to a period of seven years at which time the amount

owed is written off by the department. We noted the expenses involved in mailing the statements over a seven year period of time may exceed the balance of the accounts. We were informed that the department is currently reviewing a new software package that would allow billing statements to be sent electronically.

We recommend the department consider reducing the period in which printed billing statements are mailed, such as 12 months or less. We also recommend the department continue to review whether it is feasible to implement electronic billing statements.

### **Institution Response**

**Correction: Effective March 1, 2014 the Parking and Transportation Services Department reduced the period in which the printed statements are generated to a three-year duration. The department has determined that the recommended 12 month period is too short due to estimated student university enrollment period. Department personnel is continuing to research if the PowerPark Flex system can send out electronic billing statements via email.**

**Prevention and Monitoring: The department bi-annually reviews citations that are older than three years within the PowerPark Flex system. Citations that can be voided within department regulations are voided. This is done in January and June of each year.**

- 1) **If the citation belongs to a former student, cannot be voided and is over 3 years old, the department ensures that the student record is on hold through Cashiers/PeopleSoft and marks the citation as ‘uncollectable’ in the system. If the student wishes to register for classes at the University or obtain transcripts, the outstanding citation must be paid before the hold is removed. The citation is then reinstated and paid.**
- 2) **If the citation belongs to an unaffiliated customer and cannot be voided within department regulations, the department sends a final collection letter regarding the outstanding citation. The citation is marked ‘uncollectable’.**
3. The department's accounts receivable are not reported to the UNR Controller's Office.

We recommend the accounts receivables be reported to the Controller's Office at the conclusion of each fiscal year.

## **Institution Response**

**Correction:** In November 2013, the Parking and Transportation Services Department created a citation report within the PowerPark Flex system that lists the annual cumulative account receivables amount in order to report to the Controller's Office as recommended at the end of each fiscal year.

**Prevention and Monitoring:** The department runs this report July 1<sup>st</sup> of each year which is used to report the cumulative amount receivables to the Controller's Office outstanding as of the end of previous fiscal year.

## **APPEALS**

Students, employees and other individuals who receive parking citations may make an appeal to the Parking and Transportation Services Department. If the appeal is denied by the Assistant Director, the matter may be further appealed to the UNR Parking and Traffic Board. We selected 30 appeals for testing to determine whether an appeal form was properly completed and signed and was reviewed by the Assistant Director. We then verified that the disposition for each appeal was correctly entered into the parking software system and that any refunds due were properly issued.

1. On one occasion, we noted that the disposition of an appeal approved in 2010 was not properly recorded in the department's parking software system until 2012.

We recommend the disposition of each appeal be properly recorded in the department's software system.

## **Institution Response**

**Correction:** The appeal was closed and recorded in the PowerPark Flex system when it was found to be open during an internal department audit of appeals in 2012 as noted in the findings. The Parking and Transportation Services Department updated the policy and procedure manual regarding appeals to include a quarterly internal audit procedure.

**Prevention and Monitoring:** Each month a report is processed in the PowerPark Flex system to see if there are any citations appeals that have been opened longer than 30 days. If an appeal has been opened for more than 30 days, it is investigated as to the reason for

**this delay (i.e. requesting additional data from the appellant, delayed due to department personnel on leave, etc). If the appeal was not closed out due to error, it is closed immediately. Each quarter, an audit report of all appeals is run and reviewed by independent department personnel. Random sampling is performed to ensure that appeals requiring refunds have been processed correctly.**

## PARKING PERMIT INVENTORY

We reviewed the department's procedures for monitoring and reconciling parking permit inventory. Semester/annual permits are maintained in the department's software system while daily/temporary permits are tracked manually. The following exceptions were noted.

### *Semester/Annual Permits*

We examined a sample of 45 parking permits from the software system. For permits that were indicated as sold in the software system, we verified payment was received. Unsold permits were examined in the parking office for proper accountability. During this review, one occasion was noted in which a sold permit was not transferred from inventory to "active" status in the software system. It should be noted that an annual reconciliation of unsold parking permits is performed by the department.

We recommend that permits be activated in the software system when issued.

### **Institution Response**

**Correction: The permits in question are currently expired in the PowerPark Flex system and cannot be corrected. The Parking and Transportation Services department has updated the policy and procedure manual to ensure that future sales of bulk permits are processed to correctly activate the permits in the PowerPark Flex system.**

**Prevention and Monitoring: During the annual permit audit, permits are verified to ensure that all permits are accounted for correctly as either sold (active), allocated for sale or inventory. If the status of a permit is found to be incorrect, it is researched to find the reason for the error and is corrected in the system immediately.**

### *Daily/Temporary Permits*

We noted temporary parking permits are not reconciled to inventory and payment records.

We recommend the department develop a process for reconciling these types of permits on a regular basis.

### **Institution Response**

**Correction: Effective March 2014, the Parking and Transportation Services department created an external spreadsheet to track all inventory temporary permits. When permits are distributed to either a clerk for future sales or as a department bulk sale, it is documented on the external spreadsheet. This spreadsheet is used to reconcile permits from inventory to the purchases.**

**Prevention and Monitoring: In February 2014, the Parking and Transportation Services Department created a monthly temporary permits sales report within the PowerPark Flex system. This document extracts receipt data to include the date, amount and reference field note of the receipt. The department policy has been updated so that the reference field is used by the clerk to document the permit number(s) sold. The clerks email a copy of their temporary permit spreadsheet each month to a supervisor who reconciles against the monthly sales report.**

### **EQUIPMENT INVENTORY**

A review of the equipment inventory assigned to the Parking and Transportation Services Department was performed to determine whether items listed on the equipment inventory report were physically present and whether there were other items that met the \$5,000 reporting threshold that were not included on the report. Of 19 equipment items reviewed we noted an asset tag was not affixed to one item and the serial number was unreadable. As a result, the equipment could not be positively identified.

We recommend the department determine the asset number the item is associated with from the equipment inventory report and that a replacement tag be obtained from the Business Center North (BCN) Purchasing Department.



## **Institution Response**

**Correction:** Based on the Parking and Transportation Services department equipment inventory report, the asset number was determined and the replacement inventory tag was requested. On March 12, 2014 the replacement tag was affixed to the equipment.

**Prevention and Monitoring:** The Parking and Transportation Services Department verifies and tracks equipment inventory by completing the required fixed assets and sensitive inventory review annually for the Purchasing department. Missing or unreadable tags are replaced as needed.

## **VEHICLE FUEL STATEMENTS**

The Internal Audit Department reviewed the internal controls over fuel cards and vehicle keys that are maintained by the department. We also examined the procedures for monitoring fuel card usage and reviewing monthly fuel statements. We were informed an electronic fuel statement is reviewed by the Program Officer who oversees the vehicle fleet and shuttle driver program, but no documentation of the review is created or maintained. In addition, the Program Officer is authorized to make fuel purchases but an independent review of these purchases is not performed.

We recommend the fuel statements be printed and maintained in the department's files. We recommend the statements continue to be reviewed by the Program Officer for proper billing and fuel usage based on the vehicle fuel card number, date, location, and odometer readings. We recommend the fuel statements be reviewed by the Assistant Director for reasonableness and verification of the fuel purchases made by the Program Officer. We also recommend the fuel statements be initialed and dated by both employees before they are filed.

## **Institution Response**

**Correction:** Effective January 2014, the Program Officer prints the fuel statement each billing period and continues to review monthly for reasonableness. Once the statement is reviewed, signed and dated it is then forwarded to the Assistant Director to review. Fuel purchased by the Program Officer is reviewed, signed and dated by the Assistant Director

and forwarded to the department Accountant Technician for payment. A copy is maintained in department files.

**Prevention and Monitoring: The Accountant Technician receives an email of the fuel statement each billing period directly from the fuel company. The Accountant Technician uses this email notification as a flag to follow up with the Program Officer and Assistant Director if a copy of the reviewed, signed and dated original statement is not received within one week of receiving the email.**

## DRIVER TRAINING RECORDS

According to department personnel, shuttle bus drivers must hold a current medical certificate and State of Nevada Class B Driver's License, as well as adhere to other employment and training requirements. We selected a sample of four shuttle bus drivers to determine whether the required documentation was being maintained. We noted a current copy of one employee's driver's license was not on file. An updated copy of the driver's license was provided following the end of audit fieldwork.

We recommend that current copies of licensing and training documents be maintained.

### **Institution Response**

**Correction: The Program Officer obtained a current copy of the above mentioned employee's CDL and the file has been updated.**

**Prevention and Monitoring: The Program Officer maintains a spreadsheet of shuttle driver CDL and medical certification expiration dates. The Program Officer continues to review the spreadsheet monthly to ensure that employee files are current and notifies drivers if document expiration dates are approaching.**

## TIMESHEETS

The timesheets of three student employees and two temporary classified employees were reviewed for proper completion, accurate work hours and compliance with student employment and casual labor policies. During this review, the following exceptions were noted.

1. On three occasions, work hours were calculated incorrectly resulting in an overpayment

to the employees.

We recommend greater care be taken when calculating and reviewing employee work hours.

### **Institution Response**

**Correction: The Parking and Transportation Services Department has developed a spreadsheet with a formula to calculate the hours of hourly employees for supervisors to use to accurately calculate pay period hours.**

**Prevention and Monitoring: The department employee processing payroll recalculates employee work hours submitted by area supervisors to ensure work hours are calculated correctly. The department employee authorizing the payroll sheets verifies employee work hours a second time prior to submitting to Payroll. The department is researching a time clock system that is capable of calculating employee work hours each pay period.**

2. Overtime was paid in error to a temporary employee for one day of work that exceeded eight hours. The employee has a Request for Variable Workday Schedule form on file and therefore is only subject to overtime when work hours exceed 40 hours per week.

We recommend employees on a variable workday schedule be compensated appropriately for overtime.

### **Institution Response**

**Correction: The Parking and Transportation Services Department has reminded all supervisors that employees with variable workday schedules are not eligible for overtime until work hours have exceeded 40 hours per week. Supervisors have been notified of those employees who have variable workday schedule agreements on file.**

**Prevention and Monitoring: The department employees processing and authorizing payroll review employee work hours submitted by supervisors to ensure that employees are compensated appropriately. The department is researching a time clock system that can be programmed with variable work schedules to calculate straight and overtime pay per work week.**

3. On five occasions a temporary employee's timesheets did not include a documented lunch break. Nevada Administrative Code (NAC) 284.524 requires a half-hour to one-hour

meal period to be taken when work periods exceed six hours.

We recommend employees be instructed to take lunch breaks and to document the breaks on their timesheets in accordance with the above requirements.

### **Institution Response**

**Correction: The Parking and Transportation Services department has reminded all supervisors and employees that employees scheduled in excess of 6 hours are required to take at least a 30 minute unpaid lunch break which must be documented on the timesheet.**

**Prevention and Monitoring: The department employees processing and authorizing payroll review employee timesheets to ensure breaks are documented as required. In cases where the work schedule is estimated to be 6 hours and an unexpected event or circumstance arises (i.e. accident on campus needing Parking personnel to direct traffic, overtime for football or basketball event, etc), documentation of the incident is included on timesheet by the supervising officer. The department is researching a time clock system that can be programmed to track lunch breaks and 15 minute paid breaks for reporting purposes and to send notifications to supervisors when an employee is in violation of these scheduling requirements.**

### **ADMINISTRATIVE SECURITY**

During a review of the Administrative Applications, we noted one employee has a role assignment that provides greater access in the student information system than other department employees with the same job function.

We recommend the role assignment for the employee be reviewed and, if appropriate, be updated to eliminate unnecessary access.

### **Institution Response**

**Correction: The Parking and Transportation Service Department implemented this recommendation and as of January 31, 2014 the employee's role assignment has been updated to reflect acceptable access to the campus application.**

**Prevention and Monitoring: The Parking and Transportation Services Department continues work with UNR IT to ensure that employee access to campus applications are at acceptable levels based on employee's job needs.**

## OTHER

The following items were noted during our review; however, they are the responsibility of other campus departments.

## RECHARGE

According to the University Administrative Manual and the UNR Recharge Center Policies and Procedures Manual, any university activity which charges for providing goods and/or services to other departments and/or accounts on campus is considered a recharge center. On an annual basis, recharge rates and financial statements must be prepared and submitted to the UNR Controller's Office for review and approval to ensure compliance with federal guidelines. We noted that the Parking and Transportation Services Department submitted the documentation as requested by the Controller's Office and recorded approximately \$338,000 in recharge activity for fiscal year 2012-13. We reviewed the recharge documents and activity within the department's two approved recharge accounts to verify compliance with the university's recharge policies and noted some discrepancies with the policies. We were subsequently informed by university personnel that the Parking and Transportation Services Department is not considered a recharge center and as a result it is exempt from the institution's recharge policies. As previously mentioned, however, the department was requested to provide the recharge rates and financial documents and has been recording recharge transactions for several years.

We recommend the Controller's Office identify the departments and/or activities on campus that are recharge centers and that this information be documented in the Controller's Office files. We also recommend that annual requests for recharge rates and financial statements be made only from established recharge centers.

## **Institution Response**

### **Correction:**

**The Parking and Transportation Services Department has been informed that the recharge policy is not applicable to parking permits purchased by University of Nevada, Reno.**

### **Prevention and Monitoring:**

**The Controller's offices completes a review of all recharge and sales and services provided to University departments by reviewing the general ledger, internal purchase order transactions and purchasing card activity reports. If departments code charges to the "recharge" object code (39), the Controller's office requests a rate calculation if the charges are greater than \$50,000. In fiscal year 2014, the Controller's office set-up a separate object code to identify sales and services provided to internal University departments that are not classified as "recharge" and notified departments on which object codes to use. After a review of the information provided by the department, if it is determined that the internal sales are not "recharge" sales, the departments are instructed to use the new object code. This new method of tracking sales and services and "recharge" activity allows us to properly eliminate all internal sales more easily in accordance with generally accepted accounting principles (GAAP) for financial statements purposes and to ensure compliance with Federal requirements under OMB Circular A-21.**

## **TIMESHEETS**

On one occasion, a student was employed during the winter break on a casual labor appointment and as a result, was subject to Federal Insurance Contribution Act (FICA) taxation or FICA Alternative Retirement Plan (FARP) contributions. The following semester the individual was re-hired by the department into a student employment position and became exempt from FICA and FARP. We noted that FARP contributions were incorrectly withheld for multiple pay periods during the Spring 2013 semester due to the casual labor contract that expired January 31, 2013. Upon notification, the BCN Payroll Department subsequently issued a refund to the student in the payroll system. We were also informed that the FICA/FARP deduction must be manually turned on or off in the payroll system under these circumstances. We noted, however, that there is not currently a centralized process in place for identifying the

above types of employees so that the necessary adjustments can be made in the payroll system.

We recommend that the BCN Payroll Department, in conjunction with the BCN HR Department, develop a process for identifying these types of employees so FICA tax and FARP contributions can be processed correctly.

### **Institution Response**

#### **Correction:**

**The employee was refunded the incorrect FICA Alternative Retirement Plan (FARP) deduction by the Payroll Department.**

#### **Prevention and Monitoring:**

**BCN Payroll Department has developed a Focus report that will capture all FICA/FARP employee types with active accounts with their current FICA/FARP setting for the upcoming pay period. Payroll staff will then review the output information to identify any employee with the incorrect FICA/FARP setting and correct the deduction before the pay cycle is run. This Focus report will be run and reviewed during the edit process for each payroll cycle.**

### **INDEPENDENT CONTRACTORS**

During the audit period, the Parking and Transportation Services Department entered into an agreement with an independent contractor to provide maintenance services on department vehicles. In examining the Independent Contractor/Independent Service Provider Agreement form that was completed for these services we noted the certification of insurance form on file for the contractor indicated coverage expired during the period of the agreement. We noted that three payments were made to the provider under the agreement after the expiration date.

We recommend that certificate of insurance forms be reviewed by the Controller's Office to ensure coverage is provided for the duration of the agreement.

### **Institution Response**

**Correction:**

**When reviewing contracts for independent contractors, the Controller requires an end date of the contract that coincides with the expiration of insurance.**

**Prevention and Monitoring:**

**Accounts payable reviews contracts prior to payment to ensure the contract is in force at the time the work is completed. Payment are not made for expired contracts unless and until insurance certificates are provided.**

**PRIOR AUDIT**

The prior audit of the UNR Parking and Transportation Services Department was conducted for the period July 1, 2004 through September 30, 2006. All recommendations from the prior audit have been implemented, are no longer applicable or have already been addressed in this audit.



## STATEMENT OF REVENUE AND EXPENDITURES

The statement of revenues and expenditures provided below is based on the activity of the department's four self-supporting accounts. The revenue and expenditure information was obtained from the financial accounting system and is provided for informational purposes only.


	<b>Self-Supporting Accounts</b>
<b>Balance July 1, 2011</b>	<u>\$ 2,085,346</u>
Revenues	
Sales Education Account	\$ 4,038,351
Other	<u>\$ 63,458</u>
Total Revenues	<u>\$ 4,101,809</u>
Transfers Out	
Mandatory Transfer Out	\$ 2,484,671 <sup>1</sup>
Voluntary Transfer Out	<u>\$ 5,831</u>
Transfers Out	<u>\$ 2,490,502</u>
Expenditures	
Salaries	\$ 1,336,124
Travel	\$ 1,194
Operations	\$ 746,825
Sales & Service Recharge	\$ (402,066)
Equipment	<u>\$ 49,947</u>
Total Expenditures	<u>\$ 1,732,025</u>
<b>Balance June 30, 2012</b>	<u><u>\$ 1,964,628</u></u>

<b>Balance July 1, 2012</b>	<u>\$ 1,964,628</u>
Revenues	
Sales Education Account	\$ 4,099,983
Other	<u>\$ 63,360</u>
Total Revenues	<u>\$ 4,163,343</u>
Transfers Out	
Mandatory Transfer Out	\$ 2,430,996 <sup>1</sup>
Voluntary Transfer Out	<u>\$ 5,831</u>
Transfers Out	<u>\$ 2,436,827</u>
Expenditures	
Salaries	\$ 1,220,469
Travel	\$ 4,309
Operations	\$ 1,015,116
Sales & Service Recharge	\$ (337,692)
Equipment	<u>\$ 51,941</u>
Total Expenditures	<u>\$ 1,954,143</u>
<b>Balance June 30, 2013</b>	<u><u>\$ 1,737,001</u></u>

<sup>1</sup> Funds transferred in order to pay bond debt

The Internal Audit Department appreciates the cooperation and assistance received from the Parking and Transportation Services personnel during this review.

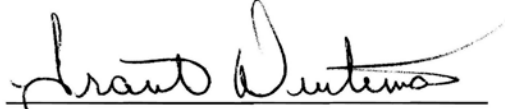
Reno, Nevada  
January 23, 2014



Debbie L. Ottaviano  
Senior Internal Auditor



Emily E. Kidd  
Internal Auditor II



Grant Dintiman  
Information Technology Auditor



Scott Anderson  
Director of Internal Audit

Memorandum

**To:** Scott Anderson, Director Internal Audit, Nevada System of Higher Education

**From:** Tom Judy

**Date:** April 4, 2014

**Subject:** Parking and Transportation Services audit response

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The purpose of this memorandum is to transmit the response from the Parking and Transportation Services Department to the audit for the period July 1, 2011 through June 30, 2013.

I have reviewed and concur with all responses.

**cc:** Marc Johnson, President  
Ronald Zurek, Vice President, Administration and Finance  
Sean McGoldrick, Associate Vice President, Facility Services



**AUDIT**

Parking & Transportation Services

**AUDIT PERIOD**

July 1, 2011 through June 30, 2013

**NUMBER OF RECOMMENDATIONS**

25

#	Recommendation	Implemented	Est. Date of Completion
<b>Cash Controls</b>			
1	We recommend that the monthly account summaries be provided to the Assistant Director and reviewed for reasonableness and any unusual transactions	Yes	
2	We recommend the account summaries be initialed and dated by the Assistant	Yes	
3	We recommend these transactions be reviewed by independent personnel, such as the Director of Administrative Services, for reasonableness.	Yes	
4	We recommend the review be documented and maintained with the department's files.	Yes	
<b>Accounts Receivable</b>			
5	We recommend that the department follow the University Parking Rules and Regulations policy.	Yes	
6	We recommend the department consider reducing the period in which printed billing statements are mailed, such as 12 months or less.	Yes	

7	We also recommend the department continue to review whether it is feasible to implement electronic billing statements.	No	July 1, 2014
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8	We recommend the accounts receivables be reported to the Controller's Office at the conclusion of each fiscal year.	Yes	
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**Appeals**

9	We recommend the disposition of each appeal be properly recorded in the department's software system.	Yes	
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**Parking Permit Inventory**

***Semester/ Annual Permits***

10	We recommend that permits be activated in the software system when issued.	Yes	
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***Daily/Temporary Permits***

11	We recommend the department develop a process for reconciling these types of permits on a regular basis.	Yes	
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**Equipment Inventory**

12	We recommend the department determine the asset number the item is associated with from the equipment inventory report and that a replacement tag be obtained from the Business Center North (BCN) Purchasing Department.	Yes	
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**Vehicle Fuel Statements**

13	We recommend the fuel statements be printed and maintained in the department's files.	Yes	
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14	We recommend the statements continue to be reviewed by the Program Officer for proper billing and fuel usage based on the vehicle fuel card number, date, location, and odometer readings.	Yes	
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15	We recommend the fuel statements be reviewed by the Assistant Director for reasonableness and verification of the fuel purchases made by the Program Officer.	Yes	
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16	We also recommend the fuel statements be initialed and dated by both employees before they are filed.	Yes	
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**Driver Training Records**

17	We recommend that current copies of licensing and training documents be maintained.	Yes	
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**Timesheets**

18	We recommend greater care be taken when calculating and reviewing employee work hours.	Yes	
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19	We recommend employees on a variable workday schedule be compensated appropriately for overtime.	Yes	
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20	We recommend employees be instructed to take lunch breaks and to document the breaks on their timesheets in accordance with the above requirements.	Yes	
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**Administrative Security**

21	We recommend the role assignment for the employee be reviewed and, if appropriate, be updated to eliminate unnecessary access.	Yes	
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**Recharge**

22	We recommend the Controller's Office identify the departments and/or activities on campus that are recharge centers and that this information be documented in the Controller's Office files.	Yes	
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23	We also recommend that annual requests for recharge rates and financial statements be made only from established recharge centers.	Yes	
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**Timesheets**

24	We recommend that the BCN Payroll Department, in conjunction with the BCN HR Department, develop a process for identifying these types of employees so FICA tax and FARP contributions can be processed correctly.	Yes	
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**Independent Contractor**

25	We recommend that certificate of insurance forms be reviewed by the Controller’s Office to ensure coverage is provided for the duration of the agreement.	Yes	
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